Vol. XI

TRANSCRIPT OF RECORD

Supreme Court of the United States

OCTOBER TERM, 1936

No. 539

THE OHIO BELL TELEPHONE COMPANY,
APPELLANT,

vs.

THE PUBLIC UTILITIES COMMISSION OF OHIO

APPEAL FROM THE SUPREME COURT OF THE STATE OF OHIO

FILED NOVEMBER 20, 1936.

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[fol. 11282] It is important to note that in both 1925 and 1926 the lowest cost, or in other words the most favorable financing, was obtained by subsidiaries of the American Telephone & Telegraph Company. While the average cost of long term financing for large issues in 1925 was 5.38%, The Bell Telephone Company of Canada sold first mortgage bonds to the amount of $15,000,000, at a price yielding the investor 5.13%, while The Bell Telephone Company of Pennsylvania sold $50,000,000 of first and refunding mortgage bonds at a price yielding the investor 5%. In the same year the American Telephone & Telegraph Company sold $125,000,000 of debenture bonds at a price yielding the investor 5.32%. When it is realized that the issue of the parent company is not secured by mortgage and that it is preceded by numerous issues of collateral trust and convertible bonds, the ability to borrow capital on a 5.32% basis is a tribute to the high credit and financial strength of that company. In 1926, the New England Telephone & Telegraph Company sold $40,000,000 of first mortgage bonds at a price yielding the investor 4.8%, whereas the weighted average yield of large, high grade issues of other utilities was 5.14%. Similar favorable results are disclosed by the details covering extensive telephone utility financing in the years immediately preceding. The cost of money to telephone companies has for many years been substantially below the average cost of money as reflected by the yield of miscellaneous new issues of all classes of utilities.

It thus appears from the analysis of Mr. Crunden's testimony that of all the issues listed in his exhibit, 29 must be rejected because they are of a character which can have no bearing on the subject matter under consideration; 44 issues must be rejected because they represent more or less urgent and short term financing with maturities of less than 10 years, and only 171 represent long term financing with maturities of 20 years or over. Of the above 171 long term issues, only 71 have a rating of Aaa, Aa or A. Assuming that the bonds of The Ohio Bell Telephone Company would be accorded at least an A rating, the lowest rating given to any of the bonds of the other subsidiary companies of the American Telephone & Telegraph Company, 142 issues out of a total of 237 are of a lower rating and therefore

give little or no indication of the cost of capital for financing with such high grade securities as may be assumed in the financing of a large subsidiary of the American Telephone & Telegraph Company.

Credit Position of The Ohio Bell Telephone Company

In a study of what constitutes a reasonable return for [fol. 11283] The Ohio Bell Telephone Company, it is impossible in an investment sense to separate it from the American Telephone & Telegraph Company, for it is a matter of common knowledge that the high rating of the securities of the Bell subsidiary telephone companies has been brought about largely by the strength and financial resources of the parent company. The strong credit position which has developed out of the relationship between the parent and operating companies is described in the address of David F. Houston, President of the Bell Telephone Securities Company of New York City, delivered before the Investment Bankers Association of America at its Twelfth Annual Convention, held October 19, 1923, where he stated as follows:

"The American Telephone and Telegraph Company is the parent company of the Bell System, in which there are twenty-six associated companies. It owns directly or indirectly over 90% of the capital stock of the associated companies. It owns also nearly all the voting stock of the Western Electric Company. It owns directly and operates the long distance lines and owns the telephone instruments used by the associated companies; and it owns, controls, or is licensed under six thousand United States letters patent and applications.

The book cost of the plant of the Bell System—not its value, which is higher—is approximately $1,900,000,000; and its surplus and reserves are over $630,000,000.

The American company and its associated companies have always pursued a sound and conservative business policy. They have always retained a considerable part of their earnings in the business; in 1922, the associated companies retained twenty per cent of their net income.

These associated companies earned in 1922 5.6 per cent on the book cost of their plant. They would have had to earn only 4.7 per cent to make it possible for the American Telephone Company to pay its 9 per cent dividend; and in

that year the American Telephone Company earned 11.14 per cent, which was greater than the average earnings for ten years; and its earnings are now satisfactory on its increased capital.

For ten years the American Telephone Company has earned its interest charges more than four and one-half times; and this year it is earning them more times than that.

It has had an unbroken dividend record for over forty years. It has never passed a dividend; and its record for prompt payment of interest and principal of its indebtedness is almost unique."

That the powerful financial position of the parent company and its subsidiaries has been materially strengthened since that time is amply borne out by a comparison of their financial statements for the year referred to in Mr. Houston's address and for the year ending December 31, 1925. The comparative income accounts of the parent company for these years are as follows:

[fol. 11284]

Gross Revenues:	Year ended Dec. 31, 1922	Year ended Dec. 31, 1925	Increase	Per cent Increase
Dividends	$44,972,929	$75,395,527	$30,422,596	67.6
Interest	12,509,901	18,528,762	6,018,861	48.1
Telephone Operating Revenues	65,324,890	86,534,624	21,209,734	32.4
Total Gross	122,807,720	180,458,913	57,651,198	46.9
Operating Expenses	41,139,280	51,422,579	10,283,299	25.0
Net Earnings	81,668,440	129,036,334	47,367,894	58.0
Fixed Charges	15,498,012	21,631,288	6,133,276	39.6
Surplus After Charges	66,170,428	107,405,046	41,234,618	62.3
Margin of Safety	81%	83%		
Dividends Paid	52,971,252	81,044,426	28,073,174	53.0
Reserve	5,000,000	6,000,000	1,000,000	20.0
Final Surplus	8,199,176	20,360,620	12,161,444	148.3
Earned per Share	11.14	11.79		
Ratio of Net Earnings to Fixed Charges	5.2 to 1	6 to 1		
Capital Stock	715,083,854	949,170,350	234,086,496	32.7
Funded Debt	226,604,800	387,692,600	161,087,800	71.1
Total	941,688,654	1,336,862,950	395,174,296	42.0

This table shows an increase in gross revenues during this period of $57,651,193, or 46.9%, while the operating expenses increased only $10,283,299, or 25%. The net earnings before fixed charges increased $47,367,894, or 58%, and surplus after fixed charges increased $41,234,618, or 62.3%. The amount earned per share increased from $11.14 in 1922, to $11.79 in 1925. In 1922 the fixed charges were earned 5.2 times while in 1925 they were earned approximately six times.

The foregoing analysis indicates that the financial position of the parent company has been materially strengthened since 1922. This is reflected in greater earnings per share; materially increased credits to surplus, and relatively greater earnings on the capital invested. Because of these conditions the cost of capital to The Ohio Bell Telephone Company should be computed on the basis of a capital structure that is correct in principle and related to the value of this company's property as ascertained by the proper authorities at this time. With the amount of capital limited to the fair value of the property and with the existing relationship with the American Telephone & Telegraph [fol. 11285] Company, a high rating for such securities would be certain.

Credit Position of Bell Telephone Subsidiaries

The best evidence of the present cost of capital to this utility is found in instances of financing by similar corporations involving the sale of securities having an investment rating of the character of those which this company would issue. Evidence on this subject is found in the investment market in the sale of the following subsidiary Bell telephone company securities during the last four years:

Company	Amount	Per cent yield to investor	Moody's rating
Bell Telephone Company of Pennsylvania....	$35,000,000	5.10	Aaa
Illinois Bell Telephone Company.....	50,000,000	5.30	Aaa
Bell Telephone Company of Pennsylvania....	50,000,000	5.00	Aaa
New England Telephone & Telegraph Company	40,000,000	4.80	Aaa

The senior financing of the above Bell telephone subsidiaries from 1922 to 1926, aggregating $175,000,000, was sold on a basis to yield the investor a weighted average return of 5.06%. Since these rates reflect the results of practical financing accomplished under existing conditions and since

the parent company aiding in such undertakings is the strongest of holding companies, the public should receive the benefit of the low capital cost which results from the financial relationship for which the subsidiary company in this instance makes payment through its licensee contract. This rate also compares favorably with the cost of borrowed capital to other large and well managed utilities not identified with the Bell telephone interests, but having a scientific capital structure. Allowing for the amortization of discount, commissions, sales expense and other costs incidental to the issuance of bonds which, according to the testimony of Mr. Crunden in this case, range from .25% to .33%, and are not reflected in the rate of yield to the investor, the gross cost of capital raised by bond issues of The Ohio Bell Telephone Company in the investment market which has obtained during the last few years may reasonably be placed at 5.35%.

That the above favorable financing is characteristic of the Bell telephone system is shown by the following table in which all the outstanding bond issues of the leading subsidiaries of the American Telephone & Telegraph Company have been classified according to Moody's 1926 investment rating:

[fol. 11286]

Bell Subsidiary Companies	Number of bond and note issues	Moody's investment rating		
		Aaa	Aa	A
American Telephone & Telegraph Co.	7	3	4	..
The Chesapeake & Potomac Telephone Co. (D. C.)	1	1	..	..
The Chesapeake & Potomac Telephone Co. of Virginia	1	..	1	..
Illinois Bell Telephone Company	1	1	..	..
Michigan Bell Telephone Company	4	1	3	..
New England Telephone & Telegraph Co.	4	4	..	..
New York Telephone Company	9	9	..	..
Bell Telephone Company of Pennsylvania	4	4	..	..
Ohio Bell Telephone Company	2	2	..	..
Pacific Telephone & Telegraph Co.	7	..	3	4
Southern Bell Telephone & Telegraph Co.	1	1	..	..
Southern New England Telephone Co.	1	1	..	..
Southwestern Bell Telephone Co.	11	4	7	..
Western Electric Company, Inc.	1	1	..	..
Total	54	32	18	4

Proper Capital Structure

General:

With the above data it is possible to design a capital structure applicable to The Ohio Bell Telephone Company

under the conditions which now obtain. The true requirements for interest, dividends and surplus show what rate of return on the fair value of the property is necessary to enable the company to attract capital in sufficient amounts to meet all requirements. The proper balance between bonds and stock is not a matter of opinion, but is indicated by the relative proportion of each in the capital structures of the leading railroads and the larger companies of the different classes of public service corporations. It is obviously to the advantage of the public that the financial structure of a utility shall be so arranged that the company will obtain the full benefit of its credit position. To this end, as large a proportion of its capital requirements as is reasonably safe and consistent should be raised through the sale of bonds, while the remainder is raised by the sale of preferred and common stock.

Railroads and Public Utilities Generally:

The following table shows the outstanding capital of the leading railroads and public utilities, the distribution of such capital between bonds and shares, and the percentage relation of each such class to the total, fifteen typical corporations of each group having been selected for the purpose of showing the proportion of each class of capital which practical operations and economy have prescribed:

Division of Corporate Capital Between Bonds and Share Capital, December 31, 1924

Company	Amount of securities outstanding			Per cent of total		
	Bonds	Preferred Stock	Common Stock	Bonds	Preferred Stock	Common Stock
Railroads						
Chesapeake & Ohio Railway Company	$223,905,324	$12,558,500	$67,254,725	74.5	4.0	21.4
Atchison, Topeka & Santa Fe Railway Co	275,933,158	124,172,800	232,409,500	43.6	19.6	36.8
Baltimore and Ohio Railroad Co	574,004,187	58,863,181	151,945,428	73.1	7.5	19.3
Chicago, Burlington & Quincy Railroad Co	212,300,000	.....	170,839,100	55.4	....	44.6
Chicago & North Western Railway Co	258,586,900	22,395,000	145,152,500	60.7	5.2	34.1
Norfolk & Western Railway Co	118,628,800	22,992,300	134,794,300	42.9	8.3	48.8
Illinois Central Railroad Co	314,654,269	20,997,480	120,826,792	68.9	4.6	26.5
New York Central Railroad Co	776,916,391	.....	304,836,835	71.8	....	28.2
Northern Pacific Railway Co	318,649,000	.....	248,000,000	56.2	....	43.8
Great Northern Railway Co	316,082,815	.....	249,477,150	55.9	....	44.1
Pennsylvania Railroad Co	619,621,244	.....	499,173,400	55.4	....	44.6
Southern Railway Co	295,741,700	60,000,000	120,000,000	62.2	12.6	25.2
Union Pacific System	415,732,450	99,543,500	222,293,100	56.4	13.5	30.1
Delaware & Hudson Co	74,174,400	.....	42,502,600	63.6	....	36.4
Louisville & Nashville Railroad Co	246,079,285	.....	117,000,000	67.7	....	32.3
Total	5,051,009,823	421,522,761	2,826,505,430	60.9	5.1	34.0
Gas Companies						
Brooklyn Union Gas Co	22,828,200	.....	24,150,800	48.6	....	51.4
Citizens Gas Co. of Indianapolis	4,750,000	1,000,000	2,000,000	61.3	12.9	25.8
Peoples Gas Light & Coke Co	51,927,000	.....	38,500,000	57.4	....	42.6
Portland Gas & Coke Co	10,145,000	5,338,500	3,000,000	54.9	28.9	16.2
Washington Gas Light Co	9,199,612	.....	2,600,000	78.0	....	22.0
Southern California Gas Co	15,296,000	1,682,700	6,000,000	66.6	7.3	26.1
Milwaukee Gas Light Co	9,631,000	1,982,900	5,500,000	56.3	11.6	32.1
Kansas City Gas Co	2,439,000	5,817,000	812,500	26.9	64.1	9.0
Providence Gas Co	2,172,000	.....	9,205,000	19.1	....	80.9
Brooklyn Borough Gas Co	1,737,000	492,100	1,000,000	53.8	15.2	31.0
Kings County Lighting Co	5,000,000	2,281,800	2,000,000	53.9	24.6	21.5
Seattle Lighting Co	9,740,500	1,000,000	3,000,000	70.9	7.2	21.8
Laclede Gas Light Co	27,500,000	2,500,000	10,700,000	67.6	6.1	26.3
Detroit City Gas Co	14,430,000	.....	9,507,460	60.3	....	39.7
Equitable Illuminating Gas Light Company of Philadelphia	7,500,000	3,125,000	3,125,000	54.5	22.7	22.7
Total	194,295,312	28,220,000	121,101,660	57.0	7.4	35.6

Electric Light and Power Companies						
Pennsylvania Water & Power Co	$14,801,000	$.....	$10,746,200	57.9	....	42.1
Commonwealth Edison Co	89,774,000	.....	84,971,800	51.4	....	48.6
Mississippi River Power Co	18,432,400	8,232,375	16,000,000	43.2	19.3	37.5
Brooklyn Edison Co., Inc	45,696,000	.....	59,754,400	43.3	....	56.7
Philadelphia Electric Co	67,739,700	5,741,800	59,307,450	51.0	4.3	44.7
Cleveland Electric Illuminating Co	35,000,000	.....	27,650,900*	55.9	....	44.1
Union Electric Light & Power Co. (Missouri)	25,394,000	9,002,800	13,000,000	53.6	19.0	27.4
Detroit Edison Co	75,363,600	.....	61,148,100	55.2	....	44.8
Duquesne Light Co	41,738,500	40,000,000	20,000,000	41.0	39.3	19.7
Niagara Falls Power Co	37,434,907	16,649,900	17,910,500	52.0	23.1	24.9
Southern California Edison Co	114,600,100	29,172,500	46,924,672	60.1	15.3	24.6
New England Power Co	14,729,000	6,591,800	8,000,000	50.2	22.5	27.3
Scranton Electric Co.**	6,125,000	2,859,200	2,500,000	53.3	24.9	21.7
Nebraska Power Co. (Omaha)	12,050,000	5,600,000	5,000,000	53.2	24.7	22.1
Buffalo General Electric Co	10,275,300	.....	14,747,700	41.0	....	59.0
Total	609,153,507	123,850,375	447,661,722	51.6	10.5	37.9
Joint Gas and Electric Companies						
Consolidated Gas, Electric Light & Power Co. of Baltimore	57,618,500	.....	30,319,921*	65.5	....	34.5
Rochester Gas & Electric Co	23,499,500	8,482,300	7,248,200	59.9	21.6	18.5
Pacific Gas & Electric Co	153,357,300	54,464,412	42,805,931	61.2	21.7	17.1
Public Service Co. of Northern Illinois	54,580,600	15,355,900	21,186,000	59.9	16.9	23.2
Los Angeles Gas & Electric Corp	44,759,500	12,903,700	12,500,000	63.8	18.4	17.8
Louisville Gas & Electric Co	29,140,000	20,015,160	6,458,500	52.4	36.0	11.6
Great Western Power Co. of California	46,495,650	7,873,184	27,500,000	56.8	9.6	33.6
Consumers Power Co. (Michigan)	51,189,400	28,332,700	17,804,360	52.6	29.1	18.3
Adirondack Power & Light Co	29,240,100	10,637,900	9,269,200	59.5	21.6	18.9
Utica Gas & Electric Co	11,973,000	5,837,200	4,000,000	54.9	26.8	18.3
San Diego Consolidated Gas & Electric Co	11,368,000	6,292,500	3,032,500	54.9	30.4	14.6
St. Paul Gas Light Co	9,150,000	1,450,000	4,350,000	61.2	9.7	29.1
Dayton Power & Light Co	10,974,000	6,500,000	3,058,000	58.5	31.7	14.9
Toledo Edison Co	19,565,400	7,537,200	13,878,000	47.7	18.4	33.8
Cincinnati Gas & Electric Co	28,459,000	.....	35,395,000	44.5	....	55.4
Total	581,369,950	185,682,096	236,797,552	57.8	18.4	23.7
Grand Total of Public Utilities	1,384,818,769	334,752,471	807,560,934	54.8	13.2	32.0
Grand Total of Railroads and Public Utilities	6,435,828,592	756,275,232	3,634,066,364	59.4	7.0	33.6

* Includes preferred stock.
** As of April 30, 1925.

[fol. 11289] The conclusion indicated by the above table may be condensed as follows:

Group	Distribution of Capital—Per Cent		
	Bonds	Preferred Stock	Common Stock
Railroads	60.9	5.1	34.0
Gas Companies	57.0	7.4	35.6
Electric Light and Power Companies	51.6	10.5	37.9
Joint Gas and Electric Companies	57.8	18.4	23.7
Average of Public Utilities	54.8	13.2	32.0
Average of Railroads and Public Utilities	59.4	7.0	33.6

The relatively larger proportion of total capital raised through the issuance of bonds has not operated to impair the value of the bonds for investment purposes, nor has it operated to make more difficult the sale of preferred and common stock. On the contrary, the various bond and note issues of the companies represented in the preceding tabulations receive approximately as high rating as securities of the same form of the subsidiaries of the American Telephone & Telegraph Company.

The table below shows the classification of all the bond and note issues of each of the corporations appearing in the foregoing table, these issues being segregated according to Moody's investment rating.

Group	Total Issues	Moody's investment rating				
		Aaa	Aa	A	Baa	Ba
Railroads	242	197	32	12	1	..
Gas Companies	39	3	14	17	4	1
Electric Light and Power Companies	65	22	30	13	..	..
Joint Gas and Electric Companies	119	35	42	38	4	..
Total	465	257	118	80	9	1

The details entering into the above table are set forth in the following two pages:

[fol. 11290] Ratings of Bond and Note Issues of Leading Railroads and Public Utilities

Company	Number of Bond and Note Issues	Moody's investment rating				
		Aaa	Aa	A	Baa	Ba
Railroads						
Chesapeake & Ohio Railway Company	19	5	14	..	..	..
Atchison, Topeka & Santa Fe Railway Co	13	13	..	..	..	..
Baltimore & Ohio Railroad Co	24	10	6	7	1	..
Chicago, Burlington & Quincy Railroad Co	5	5	..	..	..	..
Chicago & North Western Railway Co	21	18	..	3	..	..
Norfolk & Western Railway Co	10	10	..	..	..	..
Illinois Central Railroad Co	25	24	1	..	..	..
New York Central Railroad Co	27	26	1	..	..	..
Northern Pacific Railway Co	11	6	5	..	..	..
Great Northern Railway Co	9	8	1	..	..	..
Pennsylvania Railroad Co	30	30	..	..	..	..
Southern Railway Co	14	10	2	2	..	..
Union Pacific System	5	5	..	..	..	..
Delaware & Hudson Co	5	3	2	..	..	..
Louisville & Nashville Railroad Co	24	24	..	..	..	..
Total	242	197	32	12	1	..
Gas Companies						
Brooklyn Union Gas Co	5	1	1	2	1	..
Citizens Gas Co. of Indianapolis	2	..	1	1	..	..
Peoples Gas Light & Coke Co	7	..	1	4	2	..
Portland Gas & Coke Co	3	1	..	2	..	..
Washington Gas Light Co	2	..	1	1	..	..
Southern California Gas Co	4	..	1	3	..	..
Milwaukee Gas Light Co	1	..	1	..	..	..
Kansas City Gas Co	1	..	1	..	..	..
Providence Gas Co	1	..	1	..	..	..
Brooklyn Borough Gas Co	2	..	2	..	..	..
Kings County Lighting Co	3	..	1	2	..	..
Seattle Lighting Co	3	..	..	1	1	1
Laclede Gas Light Co	2	..	1	1	..	..
Detroit City Gas Co	2	..	2	..	..	..
Equitable Illuminating Gas Light Co. of Philadelphia	1	1	..	..	..	..
Total	39	3	14	17	4	1
[fol. 11291] **Electric Light and Power Companies**						
Pennsylvania Water & Power Co	2	..	1	1	..	..
Commonwealth Edison Co	5	5	..	..	..	..
Mississippi River Power Co	2	..	1	1	..	..
Brooklyn Edison Co., Inc	5	3	2	..	..	..
Philadelphia Electric Co	5	..	5	..	..	..
Cleveland Electric Illuminating Co	3	2	1	..	..	..
Union Electric Light & Power Co. (Missouri)	4	2	2	..	..	..
Detroit Edison Co	10	2	4	4	..	..
Duquesne Light Co	3	1	2	..	..	..
Niagara Falls Power Co	5	4	1	..	..	..
Southern California Edison Co	12	2	5	5	..	..
New England Power Co	2	..	1	1	..	..
Scranton Electric Co	1	..	1	..	..	..
Nebraska Power Co. (Omaha)	3	..	2	1	..	..
Buffalo General Electric Co	3	1	2	..	..	..
Total	65	23	30	13	..	..

Ratings of Bond and Note Issues of Leading Railroads and Public Utilities

Company	Number of Bond and Note Issues	Moody's investment rating: Aaa	Aa	A	Baa	Ba
Joint Gas and Electric Companies						
Consolidated Gas, Electric Light & Power Co. of Baltimore	10	4	6	..	..	..
Rochester Gas & Electric Co.	5	2	3	..	..	..
Pacific Gas & Electric Co.	29	24	5	..	..	..
Public Service Co. of Northern Illinois	10	..	4	6	..	..
Los Angeles Gas & Electric Corp.	12	1	2	9	..	..
Louisville Gas & Electric Co.	5	..	1	3	1	..
Great Western Power Co. of California	10	1	5	3	1	..
Consumers Power Co. (Michigan)	9	..	5	4	..	..
Adirondack Power & Light Co.	5	..	1	2	2	..
Utica Gas & Electric Co.	6	3	..	3	..	..
San Diego Consolidated Gas & Electric Co.	4	..	1	3	..	..
St. Paul Gas Light Co.	3	..	1	2	..	..
Dayton Power & Light Co.	3	..	2	1	..	..
Toledo Edison Co.	5	..	5	..	..	..
Cincinnati Gas & Electric Co.	3	..	1	2	..	..
Total	119	35	42	38	4	..
Grand Total of Railroads and Public Utilities	465	257	118	60	9	1

[fol. 11292] That the larger percentage of total capital raised through the sale of bonds and long time notes by railroads and public utilities, as compared with the small percentage so raised by the subsidiary corporations of the American Telephone & Telegraph Company, has not operated to reduce the attractiveness of the preferred stocks and common stocks of the railroads and utilities for investment purposes, is indicated by the favorable rating assigned to these stocks by the Moody organization. The following table shows the Moody rating for the preferred stock and the common stock of each of the railroads and public utilities embraced in the preceding table, which set forth the proportion of bonded indebtedness in the respective capital structures:

[fol. 11293] Ratings of Preferred and Common Stocks of Leading Railroads and Public Utilities

Company	Moody's Investment Rating: Preferred Stock	Common Stock
Railroads:		
Chesapeake & Ohio Railway Co.	Aa	Baa
Atchison, Topeka & Santa Fe Railway Co.	Aaa	Aa
Baltimore & Ohio Railroad Co.	Baa	Ba

	Moody's Investment Rating	
	Preferred Stock	Common Stock
Chicago, Burlington & Quincy Railroad Co.	...	Aa
Chicago & North Western Railway Co.	A	Ba
Norfolk & Western Railway Co.	Aaa	A
Illinois Central Railroad Co.	Aa	A
New York Central Railroad Co.	...	A
Northern Pacific Railway Co.	...	Baa
Great Northern Railway Co.	...	Baa
Pennsylvania Railroad Co.	...	Baa
Southern Railway Co.	A	Baa
Union Pacific System	Aaa	A
Delaware & Hudson Co.	...	Baa
Louisville & Nashville Railroad Co.	...	Aa
Gas Companies:		
Brooklyn Union Gas Co.	...	Ba
Citizens Gas Co. of Indianapolis	A and Ba	B
Peoples Gas Light & Coke Co.	...	Ba
Portland Gas & Coke Co.	Baa	(x)
Washington Gas Light Co.	...	Ba
Southern California Gas Co.	A	B
Milwaukee Gas Light Co.	A	(x)
Kansas City Gas Co.	Baa	B
Providence Gas Co.	...	Baa
Brooklyn Borough Gas Co.	Baa	Ba
Kings County Lighting Co.	Baa	Ba
Seattle Lighting Co.	Ba	...
Laclede Gas Light Co.	Baa	Ba
Detroit City Gas Co.	...	(x)
Equitable Illuminating Gas Light Co. of Philadelphia	A	Baa

(x) All or majority of shares held by holding company.

[fol. 11294] Ratings of Preferred and Common Stocks of Leading Railroads and Public Utilities

Electric Light and Power Companies:

Bell Subsidiary	Moody's Investment Rating	
	Preferred Stock	Common Stock
Pennsylvania Water & Power Co.		Baa
Commonwealth Edison Co.		A
Mississippi River Power Co.	Baa	Caa
Brooklyn Edison Co., Inc.		A
Philadelphia Electric Co.	A	Baa
Cleveland Electric Illuminating Co.	Aa	A
Union Electric Light & Power Co. (Missouri)	Baa	(x)
Detroit Edison Co.		Baa
Duquesne Light Co.	A	(x)
Niagara Falls Power Co.	A	Baa
Southern California Edison Co.	A	Baa
New England Power Co.	A	(x)
Scranton Electric Co.	A	(x)
Nebraska Power Co. (Omaha)	Baa	(x)
Buffalo General Electric Co.		A
Joint Gas and Electric Companies:		
Consolidated Gas, Electric Light & Power Co. of Baltimore	A	Baa
Rochester Gas & Electric Co.	A	(x)
Pacific Gas & Electric Co.	A	Baa
Public Service Co. of Northern Illinois	Baa	Ba
Los Angeles Gas & Electric Corp.	Baa	(x)
Louisville Gas & Electric Co.	Ba	(x)
Great Western Power Co. of California	A and Baa	(x)
Consumers Power Co. (Michigan)	A	(x)
Adirondack Power & Light Co.	Ba	(x)
Utica Gas & Electric Co.	Baa	(x)
San Diego Consolidated Gas & Electric Co.	Baa	(x)
St. Paul Gas Light Co.	Baa	(x)
Dayton Power & Light Co.	Baa	(x)
Toledo Edison Co.	A and Baa	(x)
Cincinnati Gas & Electric Co.		Baa

(x) All or majority of shares held by holding company.

11295] Bell Telephone System:

ne capital structure of the Bell subsidiary companies not follow the above segregation but reflects a smaller portion of capital raised by bond issues than in the other ups of public service corporations. The following table vs the proportion of total capital represented by bonds, nt company advances, preferred stock and common k of the leading Bell telephone subsidiaries as of De- ber 31, 1925:

[fol. 11296] Distribution of Capital Structure of Leading American Telephone & Telegraph Company Subsidiaries

Year Ending December 31, 1925

Subsidiary	Distribution of Capital Structure			
	Bonds	Advances from System Corp.	Preferred Stock	Common Stock
The Bell Telephone Company of Pennsylvania	$95,704,500	$.....	$20,000,000	$80,000,000
The Chesapeake & Potomac Telephone Co. (D. C.)	1,211,000	150,000	.....	13,000,000
The Chesapeake & Potomac Telephone Co. of Baltimore City	.....	7,200,000	3,000,000	17,174,300
The Chesapeake & Potomac Telephone Co. of Va	4,510,800	3,467,798	.....	9,000,000
The Chesapeake & Potomac Telephone Co. of W. Virginia	.....	4,955,472	.....	10,500,000
Cincinnati & Suburban Bell Telephone Co	.....	.....	.....	18,327,900
Illinois Bell Telephone Co	49,252,900	3,000,000	.....	80,000,000
Indiana Bell Telephone Co	372,100	6,622,139	.....	27,000,000
Michigan Bell Telephone Co	1,527,300	20,000,000	.....	50,000,000
Mountain States Telephone & Telegraph Co	.....	1,000,000	.....	38,429,700
New England Telephone & Telegraph Co	46,820,000	24,850,000	.....	110,462,450
New York Telephone Co	135,129,065	85,488,554	25,000,000	204,092,000
Northwestern Bell Telephone Co	.....	4,750,000	.....	65,000,000
The Pacific Telephone & Telegraph Co	71,143,800	45,187,500	82,000,000	43,000,000
Southern Bell Telephone & Telegraph Co	15,571,500	7,191,825	.....	45,000,000
Cumberland Telephone & Telegraph Co	15,762,630	8,377,626	.....	34,999,900
The Southern New England Telephone Co	1,000,000	3,000,000	.....	24,000,000
Southwestern Bell Telephone Co	56,676,100	.....	21,783,500	75,000,000
Wisconsin Telephone Co	552,200	.....	4,947,000	21,000,000
Total	495,233,895	225,330,914	156,730,500	966,996,250
Per Cent of Total	26.9	12.2	8.5	52.4

[fol. 11297] While it is the practice of Bell telephone interests to resort less to the raising of capital by the issuance of bonds than either railroads or other public utilities, the investment rating of Bell telephone subsidiary company preferred stock and common stock is no higher than the rating of similar securities of other utilities of like earning power and with relatively greater bond issues outstanding. This is explained by the fact that the margin of security of earnings and the stability of earnings are so favorable that investors are prepared to take stock in such industries having a proven earning power and established credit, even with bond issues approaching or exceeding 60% of the total capital. The following table shows the Moody investment rating for the preferred and common stocks of the leading Bell telephone subsidiary companies.

Bell Subsidiary	Moody's Investment Rating	
	Preferred Stock	Common Stock
The Bell Telephone Co. of Canada	...	Baa
The Bell Telephone Co. of Pennsylvania	A	(x)
The Chesapeake & Potomac Telephone Co. of Baltimore City	A	(x)
Cincinnati & Suburban Bell Telephone Co.	...	Baa
Mountain States Telephone & Telegraph Co.	...	Baa
New England Telephone & Telegraph Co.	...	Baa
New York Telephone Co.	Aa	(x)
The Ohio Bell Telephone Co.	Baa	(x)
The Pacific Telephone & Telegraph Co.	Baa	B
The Southern New England Telephone Co.	...	Baa
Southwestern Bell Telephone Co.	A	(x)
Wisconsin Telephone Co.	A	(x)
Western Electric Co., Inc.	Aa	(x)

[fol. 11298] The relatively low proportion of capital raised by the Bell subsidiary companies through the issuance of bonds is in part explained by the fact that with the parent company holding all or a large portion of the capital stock of the subsidiary companies it is to its own advantage that its surplus be invested as heavily as possible in stocks paying seven or eight per cent dividends instead of bonds with a much lower yield or in lower yield stocks with-

(x) All or majority of shares owned by holding company.

out voting power. Although a relatively low bonded indebtedness on each of its subsidiaries is to the financial advantage of the American Telephone & Telegraph Company, it is for the same reason to the disadvantage of the service using public. This is at once apparent when a comparison is made of two different capital structures for the same company, in one of which the capital liabilities are equally divided between bonds, preferred stock and common stock, and in the other where full advantage is taken of a high credit position and 55% of the total capital required is raised through the sale of bonds and the remainder is equally divided between preferred and common stocks. The illustration is shown below:

Bonds	33⅓% @ 5% = 1.67%		55% @ 5% = 2.75%	
Preferred Stock	33⅓% @ 7% = 2.33%		22.5% @ 7% = 1.57%	
Common Stock	33⅓% @ 8% = 2.67%		22.5% @ 8% = 1.80%	
Total		6.67%		6.12%

It will be seen from the above table that where a proper use is made of bond issues the weighted average cost of the entire capital is 6.12%, while a less desirable capital structure would occasion a net annual cost of 6.67%. For this reason the capital structures of the more important gas and electric utilities and railroads furnish a better index of a sound and economical capital structure than that advanced by Mr. Crunden who placed the limit of bonded indebtedness at approximately 35% of the total capital.

Capital Structure for The Ohio Bell Telephone Company and Cost of Money Thereunder

Proportion of Bonds and Cost of Borrowed Money:

The credit experience of other corporations justifies the assumption that approximately 55% of the total capital of a sound public utility should be raised through the sale of bonds and the remainder equally divided between preferred stock and common stock. Such a structure would provide ample protection for all classes of securities and at the same time result in a lower average cost of the capital required. On such 55% of its total capital the rate of 5.35% above described would properly apply.

[fol. 11299] Preferred Stock and Dividend Rate:

Since The Ohio Bell Telephone Company now pays seven per cent dividends on its preferred stock, this rate is accepted as proper for 22.5% of the total capital requirement to be raised by the sale of such stock.

Common Stock and Dividend Rate:

Eight per cent is generally accepted as a proper dividend on the common stocks of well managed and prosperous public utilities, and with most of the companies in such classification now paying that rate to their stockholders it is accepted as a proper rate on the common stock representing 22.5% of the total capital requirement of the company here under consideration.

Surplus Requirement:

Business operations and investment experience have demonstrated that it would be an unsound policy to dispose of the entire net earnings available for return on the investment in the form of interest and dividend payments. The attractiveness of a stock is enhanced by a record of continuous dividend payments and the reasonable assurance that there will be no interruption in the future. This stability must be provided for through surplus earnings over and above interest and divided payments. The measure of such surplus is a subject about which opinions may differ widely, but the best indication of the proper allowance for surplus for a subsidiary corporation of the American Telephone & Telegraph Company is found in the measure of surplus which that corporation has itself deemed proper to leave with its subsidiaries after the payment of fixed charges and dividends. The following table shows for the calendar year ending December 31, 1925, the net earnings of the sixteen leading subsidiary Bell telephone utilities which had a surplus remaining after payment of interest, dividends, etc., the disposition of such net earnings for interest and dividends, the dividend rates paid and the surplus remaining from the operations for the year after such disbursements.

[fol. 11800] Disposition of Net Earnings of Leading Subsidiaries of American Telephone and Telegraph Company for Year Ending December 31, 1925

Subsidiary	Net Earnings	Interest Paid	Dividends Paid	Other Disposition of Income	Surplus	Dividend Rate on Common Stock, %
The Bell Telephone Co. of Pennsylvania	$12,396,410	$4,109,451	$7,682,341	$.....	$604,618	8
The Chesapeake & Potomac Telephone Co. (D. C.)	1,153,635	69,029	1,040,000	150,000	254,606	8
The Chesapeake & Potomac Telephone Co. of Baltimore City	2,048,821	332,461	1,583,944	67,839	64,577	8
Cincinnati & Suburban Bell Telephone Co	1,534,247	9,423	1,282,953	.....	241,872	8
Illinois Bell Telephone Co	11,175,265	2,938,839	5,600,000	900,000	1,736,426	8
Indiana Bell Telephone Co	1,763,351	1,000,903	.....	118,841	643,607	..
Michigan Bell Telephone Co	5,522,940	828,610	4,000,000	400,000	294,330	8
Mountain States Telephone & Telegraph Co	3,330,884	81,589	2,690,779	100,000	958,516	7
New York Telephone Co	30,152,648	11,127,915	18,001,126	.....	1,023,607	8
Northwestern Bell Telephone Co	6,935,685	643,510	4,743,000	625,900	918,275	..
The Pacific Telephone & Telegraph Co	14,805,226	6,002,876	7,500,000	500,000	802,350	6(a)
Southern Bell Telephone & Telegraph Co	5,679,381	983,585	3,600,000	388,000	707,796	8
Cumberland Telephone & Telegraph Co	3,906,060	1,175,880	2,274,993	300,000	155,187	7
The Southern New England Telephone Co	2,467,386	257,773	1,800,000	100,000	309,613	8
Southwestern Bell Telephone Co	14,005,492	2,987,364	7,524,607	1,020,000	2,473,521	8
Wisconsin Telephone Co	2,639,133	61,595	1,910,287	100,000	561,251	8
Total	120,370,564	32,615,802	71,234,030	4,770,580	11,750,152	

Per Cent of Surplus to Interest, Dividends and Other Disposition of Income—10.82%.

(a) On 7% basis since September, 1925.

[fol. 11301] It will be noted from the above table that eleven of the sixteen companies paid dividends at the rate of 8%; two paid dividends at the rate of 7%; one paid only 6% in 1925, but increased its dividend to a 7% basis later in the year; for one company the rate cannot be accurately expressed owing to changes in the amount of capital stock during the year as well as changes in the rate; and one company paid no dividend. The sixteen companies showed combined net earnings of $120,370,564, from which they paid dividends, after fixed charges, to the amount of $71,234,030, and retained a surplus of $11,750,152. This latter amount is 10.82% of the total interest and dividend payments and other disposition of income. A somewhat smaller proportion was retained for surplus by The Ohio Bell Telephone Company after meeting its interest and dividend payments. Assuming that the experience of the sixteen companies properly measures the surplus which business prudence dictates should be retained by an old established telephone utility, there has been included in the estimated measure of return for The Ohio Bell Telephone Company an allowance for surplus of 11% of the amount to be disbursed for interest and dividend purposes.

Average Cost of Money and Necessary Rate of Return:

Summarizing the above costs of capital embraced in a well balanced capital structure, the average rate of return on the property as a whole may be stated as follows:

55.0% of investment @ 5.35%	= 2.942%	on total.
22.5% of investment @ 7.00%	= 1.575%	on total.
22.5% of investment @ 8.00%	= 1.800%	on total.
Total disbursement for interest and dividends	= 6.317%	on total.
Surplus provision at 11% of above disbursements	= .694%	on total.
Total requirement for reasonable return	7.011%	

The above computation indicates that a return of 7% on the value of the property of The Ohio Bell Telephone Company will be sufficient to attract capital in competition with other demands on the surplus investment funds in American financial centers. Such a rate is ample in view of the financial conditions which have obtained for the last two years and which, according to present indications, will continue for a considerable time in the future. It is also a

proper rate because of the high credit position of The Ohio Bell Telephone Company and the American Telephone & Telegraph Company, with which latter company it is affiliated and whose financial assistance it is entitled to receive as a matter of contract.

Wm. J. Hagenah

[fol. 11302] Company Wide Case, Heiss Exhibit No. 9

Agreement Between American Telephone and Telegraph Company and The Ohio Bell Telephone Company

Covering Services, Licenses and Privileges

July 24, 1930

[fol. 11303] This agreement, dated this 24th day of July, 1930, between American Telephone and Telegraph Company, a corporation of the State of New York, hereinafter called the "Licensor," and The Ohio Bell Telephone Company, a corporation of the State of Ohio, hereinafter called the "Licensee,"

Witnesseth:

Whereas, the Licensee as an Associated Company of the Bell System has been and is now conducting a telephone business within the territory hereinafter defined under a certain license contract with the Licensor, particularly as evidenced by memorandum thereof dated March 26, 1923 and supplements thereto; and

Whereas, the agreements of the parties hereto that telephones manufactured under the patents of the Licensor shall be purchased by the Licensee for use within said territory rather than furnished and repaired as theretofore by the Licensor makes it desirable to state and reaffirm in this instrument the license and service contract relations which continue in force between them.

Now, therefore, in consideration of the premises and of the covenants and agreements herein set forth the parties hereto agree as follows:

1. For the purposes of this agreement:

(a) The telephone business of the Licensee is the furnishing to the public for compensation of telephone service within the territory of the Licensee as hereinafter defined.

(b) An exchange means a system established to provide telephonic communication within a particular area usually within or embracing a city, town or village and environs. [fol. 11304] This system consists of one or more central offices together with the associated plant including circuits, equipment and telephones.

(c) The term "exchange service" applies to telephone service within an exchange area.

(d) The term "toll service" applies to telephone service between exchange areas.

2. The Licensee is licensed to use within its territory all telephones and all telephonic devices, apparatus, methods and systems needed for its business as defined herein which are covered by patents now or hereafter owned or controlled by the Licensor or which it may have the right to authorize the Associated Companies of the Bell System to use; but no such telephones, telephonic devices, apparatus, methods or systems shall be disposed of by the Licensee without the consent of the Licensor except to those licensed by the Licensor to use them or to manufacturers licensed by the Licensor.

The Licensee shall be protected and saved harmless by the Licensor from all actions or suits charging infringement of patents arising from the use of any telephones or telephonic devices, apparatus, methods or systems which the Licensor may recommend.

All rights not specifically granted to the Licensee remain to the Licensor.

3. The Licensor will prosecute continuously fundamental work of research, investigation and experimentation in the development of the art and science of telephony and in the development of plans, methods, systems and ideas designed to improve telephone service and to promote safety, economy and efficiency in the equipment, construction and operation of the telephone plants of the Associated Companies of the Bell System, and will direct development work by others for the production of materials and apparatus necessary for rendering the products of such work of the Licensor available for use by such Associated Companies.

[fol. 11305] The Licensee shall have the right to use and

the Licensor will render available for use by the Associated Companies of the Bell System as and when completed and standardized all products of the Licensor's fundamental work of research, investigation and experimentation, and all inventions, discoveries and patents, and all methods and systems covered by patents needed for the said business of the Licensee, and all apparatus and appliances, methods and systems embodying such inventions, discoveries and patents, and to this end, if any patent rights held by others in any such invention or discovery are necessary to make such invention or discovery available for such use, the Licensor will, in case such invention or discovery relates to telephones, acquire the requisite patent rights therein, and, in case such invention or discovery relates to other than telephones, provide suitable arrangements for making the apparatus, appliances, methods and systems embodying such invention or discovery available for use as aforesaid; provided that each such acquisition or arrangement can, in the judgment of the Licensor, be consummated on reasonable terms.

4. The Licensor will make and maintain continuously in effect adequate arrangements whereby telephones and other telephonic devices and apparatus needed for the business of the Licensee may be manufactured under all patents now or hereafter owned or controlled by the Licensor, or under which it may have the right to grant licenses to others, and whereby the Licensee may purchase such telephones, telephonic devices and apparatus for use in its territory and subject to the provisions hereof, at prices which shall be reasonable and not higher than the lowest prices charged by the manufacturer from time to time to others under similar circumstances.

[fol. 11306] 5. The Licensor will furnish to the Licensee

(a) Advice and assistance in general engineering, plant, traffic, operating, commercial, accounting (including the auditing of accounts), patent, legal, administrative and other matters pertaining to the efficient economical and successful conduct of said business of the Licensee; such advice and assistance to be given by the Licensor through conferences with its specialists and the issuance to the Licensee of data and conclusions, including bulletins, books, circular letters, and standard specifications and drawings

and through the performance of specific work in cases of unusual magnitude and complexity where such work is necessary or desirable.

(b) Advice and assistance in any financing required to be done by the Licensee in the extension, development or improvement of its telephone system within its said territory and in the general matter of its finances; aid in securing funds on fair terms, as and when needed for new construction and other expenditures, but not, at any time, to a greater extent than the then condition of the finances and credit of the Licensor may permit; active assistance in the marketing of the Licensee's securities; and such other necessary financial support and assistance in the premises as will tend to serve the best interests of both Companies.

(c) Active assistance, cooperation and support in connection with the adoption from time to time by the Licensee of such measures as will, in the judgment of the parties hereto, best protect and preserve the health and promote the well-being in employment of the employees of the Licensee and, in other ways, conserve the high quality of its service to the public through the maintenance of a stable, contented and efficient personnel.

6. The Licensor will maintain continuously an organization of specialists trained in the various branches of the work required to be done by the Licensor in rendering the foregoing services, of such numbers and possessed of such [fol. 11307] technical knowledge and experience as will enable said work to be so done as to relieve the Licensee from the necessity of attempting to perform said work for itself.

7. The Licensor will maintain continuously or cause to be so maintained proper connections between the telephone system of the Licensee and the telephone systems of the other Associated Companies of the Bell System and between places within the territory of the Licensee which the latter is not authorized to connect.

8. The Licensee shall have the right

(a) To extend to the subscribers and other patrons of the Licensee and of its connecting companies within its said territory the privilege of using, upon payment of the regular tolls therefor, the connections herein provided be-

tween its telephone system and the telephone systems of the other Associated Companies of the Bell System for telephonic communication between such subscribers and other patrons and the subscribers and other patrons of such Associated Companies and of their connecting companies in their respective territories.

(b) For the betterment of the service throughout its said territory, to extend to its connecting companies within its said territory, on such terms and conditions as it may determine, the benefit of such engineering and other technical advice and information with respect to construction, maintenance, repair and operation of plant as the Licensee may receive from the Licensor.

The Licensee shall not directly or indirectly connect with the lines of the Licensor or its appointees any telephone facilities which in the judgment of the Licensor would unduly impair the quality of the service.

9. The Licensee may enjoy any of the rights of way and similar franchises of the Licensor to construct and maintain lines, which the Licensor can permit it to use, when and so long as, in the judgment of the Licensor, it shall not [fol. 11308] interfere with the enjoyment thereof by the Licensor or its other licensees, and may, to the extent and under the conditions aforesaid, use the Licensor's overhead and underground facilities for supporting or carrying wires (both open and in cable) upon paying a pro rata share of the cost of constructing and maintaining them computed in accordance with the then existing practices of the parties or such other reasonable compensation as may be agreed upon. For trunk lines from the several exchange offices to points outside of the respective exchanges, the Licensor may enjoy all rights of the Licensee to construct and maintain lines which the Licensee can permit it to use, when and so long as, in the judgment of the Licensee, it shall not interfere with the enjoyment thereof by the Licensee or its other Licensees, and may, to the extent and under the conditions aforesaid, use the Licensee's overhead and underground facilities for supporting or carrying the Licensor's wires (both open and in cable) upon paying a pro rata share of the cost of constructing and maintaining them, computed in accordance with the then existing practices of the parties, or such other reasonable

compensation as may be agreed upon. The Licensor reserves the right to use telephones on lines connecting places in the territory of the Licensee with other places in said territory which the Licensee is not authorized to connect hereunder or with places outside said territory, or connecting places outside said territory with each other. The Licensee will allow the Licensor to connect the wires of any such lines with its said lines in order to constitute thereby a through line, of which the Licensee's lines or any part of them can form a portion or link, in order to forward through communications or messages; will make or permit to be made convenient switchboard or other connections for that purpose, and as compensation for such use of its lines and for making such connections will take a share of the through toll (terminal expenses being first deducted) pro rata according to distance, and will also allow any tele- [fol. 11309] phone exchange located outside the territory of the Licensee to be designated by the Licensor to connect with the Licensee's lines for the purpose and substantially in the manner and upon the terms herein provided in respect of such trunk line connections. In respect of all communications or messages originating on its lines and which are to be routed or forwarded over any lines of the Licensor or its appointees, the Licensee shall require the patron or subscriber to bind himself to pay the tolls thereon and to make every communication or message subject to such contracts, stipulations, and limitations of liability as the Licensor may from time to time require, in such form as it may from time to time prescribe, and will hold the Licensor harmless from all loss or expense consequent upon the Licensee's failure so to do. Whenever the consent of a commission or other public tribunal to the use by the Licensor or the Licensee of the plant or other facilities of the other is required by law, no agreement made under and pursuant to the provisions of this paragraph shall be effective until such consent is obtained.

The Licensor may enter the offices and connect with the exchanges of the Licensee any lines to points without the territory of the licensee or to points within said territory which the Licensee is not authorized to connect, in order to establish communication between patrons of such exchanges and parties at such points reached by said lines, and may there operate said lines with suitable appliances;

the Licensee will permit its patrons to use such lines and by its own operators will handle such communications or messages to and from its patrons, or make the proper switchboard or other connections for direct communication, as may be requested, and in such manner, not inconsistent with the proper conduct of its office, as the Licensor shall direct. But if the Licensor is not satisfied with the manner in which it is performed, it may establish its own offices and trunk and radiating lines for such purpose.

[fol. 11310] 10. The Licensee will cause each of its exchanges to route, over the lines of the Licensor and of such parties as the Licensor may from time to time appoint, all communications to points outside the Licensee's territory, or to points within said territory which the Licensee is not authorized to connect, originating at such exchanges, on its lines, or at the exchanges or on the lines of its connecting companies within its territory, or coming on the wires or within the control of the exchange, where the Licensor or its said appointee has wires and will accept the communications, so far as the Licensee can lawfully control the same and unless otherwise specially directed by its patrons, but the Licensee will not solicit such special directions or receive or pay tolls for transmission over other lines unless compellable by law so to do. Each such communication on which the charge is reversed shall be considered as originating at the station against which the charge is to be made.

The Licensee shall keep and furnish an account of each such communication, and shall collect and on demand pay over to the Licensor or its said appointees, respectively, the tolls for transmission beyond the exchange, according to such rates and rules as each shall establish, and shall exhibit its accounts and the tickets from which they are made, so far as may be proper to verify the same. The Licensee, in the handling of all business interchanged hereunder shall observe the Licensor's operating methods and rules from time to time established for the use of its lines and shall keep such records and furnish such reports with respect thereto as the Licensor may from time to time reasonably request.

Each exchange shall, if and when so requested by the Licensor, make proper switchboard or other connection between the lines of the Licensor or its Licensees from points without such exchange and terminating in such exchange

office, for the purpose thereby of making up a through line between points without such exchange. In respect of all the business referred to in this Article, the Licensee shall [fol. 11311] make no charge to its own subscriber or patron, but shall be entitled to the following compensation and none other. Upon communications originating at an exchange or toll station of the Licensee or of a connecting company of the Licensee within its territory and passing over the lines of the Licensor or its appointees compensation based upon the average revenue per originating message in accordance with the schedule of commissions set forth in Appendix A hereto attached and made part hereof: said compensation to cover the use of the necessary switchboard and trunking and other toll terminal plant and facilities and all the facilities and services of an exchange furnished for and in connection with such communications whether to or from such exchange, except the exchange service facilities required to establish connection between an exchange station and the toll terminal plant, for the use of which excepted facilities the Licensee is compensated by its rates for exchange service in such exchange. In case an exchange shall be required to make a switchboard connection for the purpose of making up a through line between points without such exchange, the exchange shall receive, for making such connection, with compensation as may be agreed upon.

11. In consideration of the premises and for all benefits accruing to the Licensee hereunder, the Licensee shall pay to the Licensor a sum equal to two and one-half per cent. (2½%) of the total gross earnings of the Licensee, which shall be payable in monthly installments, as herein provided, and in accordance with the established practice of the parties hereto, and shall be computed as follows: Such total gross earnings shall be computed by adding the following accounts described and defined in the Uniform System of Accounts for Telephone Companies prescribed by the Interstate Commerce Commission: Account 500 Subscribers' Station Revenues, Account 501 Public Pay Station Revenues, Account 504 Private Exchange Lines, and Account 510 Message Tolls, and by deducting from the total thereof, [fol. 11312] Account 304 Uncollectible Operating Revenues. To such gross earnings of the Licensee there shall be added an amount equal to the gross earnings, similarly computed,

for each other telephone company operating in the territory of the Licensee in which the Licensee owns a majority either of the voting stock or of the entire capital stock; provided, however, that on application by the Licensee for the exclusion of all or any portion of such gross revenues of any such operating company the question shall be carefully considered and determined.

The amount of each installment of said sum equal to two and one-half per cent. (2½%) of the Licensee's total gross earnings due for each month shall be determined by such total gross earnings of the second preceding month, computed in the manner aforesaid, and a statement, over the signature of the proper accounting officer of the Licensee, of its total gross earnings for each calendar month, computed in the manner aforesaid, shall be sent to the Comptroller of the Licensor, or to such other officer of the Licensor as it may theretofore designate, on or before the twenty-fifth day of the next succeeding month and payment in New York funds shall be made on or before the tenth day of the month next following, that being the month for which such payment is due.

The Licensee will make such reports, giving such information regarding the operations of its exchanges and lines as the Licensor may from time to time reasonably request.

12. If the Licensee shall fail to pay any sums due hereunder for thirty days after the same shall become payable or shall violate any other term or condition of this agreement and shall fail to remedy or repair the same for sixty days after written notice thereof from the Licensor, the Licensor may, if it shall so elect, by written notice to Licensee, terminate the rights of the Licensee hereunder and may resort to any of its rights and remedies in law or in equity under the patent laws or otherwise, including [fol. 11313] the remedy by injunction against the Licensee or those claiming under it.

13. The contractual relations hereunder are personal to the Licensee, and any assignment or attempt to assign its rights hereunder or the lines established hereunder or any of them, by act of the party or operation of law, without the written consent of the Licensor, will be good ground for a cancellation hereof by the Licensor. Whenever the Licensor grants to others the rights for exchanges or any of its rights under Articles 9 and 10 hereof or for connec-

ng lines or any other rights remaining to it, the stipulations hereof relating thereto shall be binding upon and inure to the benefit of such grantees, and the Licensor shall not be responsible for their acts or defaults. If the Licensor shall transfer to any party who shall agree to perform the stipulations hereof, its title to the patent rights under which telephones and apparatus are licensed herein, and its then existing rights hereunder, the provisions hereof shall inure to the benefit of and be binding upon such party in respect of all things done or to be done after such assignment, as if it were named a party hereto, and the Licensor shall no longer be responsible hereunder.

14. The rights of the Licensee hereunder shall be perpetual, unless determined as herein provided.

15. The territory of the Licensee hereunder is as follows, viz:

The State of Ohio, excepting the Counties of Hamilton and Clermont, and excepting also the portions of the Counties of Butler and Warren which are defined as operating territory of The Cincinnati and Suburban Bell Telephone Company in a certain contract made between said Company and the Licensee, with the approval of the Licensor, under date of August 24, 1927.

The Licensee, in conjunction with The Cincinnati and Suburban Bell Telephone Company, (the Licensee with [fol. 11314] respect to certain other territory in Ohio) shall also have the right to use telephones to transact business between any point in its territory and any point in the territory of said The Cincinnati and Suburban Bell Telephone Company within the State of Ohio.

In witness whereof, the parties hereto have caused their respective corporate seals to be hereto affixed and these presents to be subscribed in their names and behalf by their respective officers thereto duly authorized.

American Telephone and Telegraph Company, by C. P. Cooper, Vice President. C. M. B. (Seal.)

Attest: A. A. Marsters, Secretary.

The Ohio Bell Telephone Company, by Randolph Eide, President.

Attest: C. S. Maltby, Secretary. (Seal.)

[fol. 11315] Appendix "A"

Average Revenue Per Out Message		Messages from offices where the Operating is done by	
Over	But not Over	American Co. Commission per Out Message	Associated Commission Out Mess
	$.75	$.112	$.290
$.75	.80	.113	.295
.80	.85	.114	.300
.85	.90	.115	.305
.90	.95	.116	.310
.95	1.00	.117	.315
1.00	1.05	.118	.320
1.05	1.10	.118	.325
1.10	1.15	.119	.330
1.15	1.20	.119	.335
1.20	1.25	.120	.340
1.25	1.30	.120	.345
1.30	1.35	.121	.350
1.35	1.40	.121	.355
1.40	1.45	.122	.360
1.45	1.50	.122	.365
1.50	1.60	.123	.370
1.60	1.70	.124	.375
1.70	1.80	.125	.380
1.80	1.90	.126	.385
1.90	2.00	.127	.390
2.00	2.12½	.129	.400
2.12½	2.25	.129	.400
2.25	2.37½	.131	.410
2.37½	2.50	.131	.410
2.50	2.75	.132	.415
2.75	3.00	.133	.420
3.00	3.25	.134	.425
3.25	3.50	.135	.430
3.50	3.75	.136	.435
3.75	4.00	.137	.440
4.00	4.50	.138	.450
For each increase of .50 add		.001	.005

(Here follows one paster, side folios 11316 and 1131

[fol. 11316]

COMPANY WIDE CASE—HEISS EXHIBIT No. 10

Sheet No. 1

American Telephone and Telegraph Company

A.—Estimate of Costs Incurred in Rendering License Contract Services*
B.—Amounts Received for License Contract Services

	1923			1924			1925			1926		
	Direct Costs	Indirect Costs	Total	Direct Costs	Indirect Costs	Total	Direct Costs	Indirect Costs	Total	Direct Costs	Indirect Costs	Total
A. Costs of Rendering License Contract Services:												
Departmental—												
Development and Research	$2,841,988	$0	$2,841,988	$3,078,422	$0	$3,078,422	$3,624,850	$0	$3,624,850	$4,295,693	$0	$4,295,693
Operation and Engineering	2,550,709	0	2,550,709	2,688,340	0	2,688,340	2,963,159	0	2,963,159	3,301,306	0	3,301,306
Operation—General	213,551	0	213,551	209,788	0	209,788	211,565	0	211,565	240,549	0	240,549
Personnel	518,882	83,860	602,742	436,646	78,819	515,465	514,980	88,543	603,523	601,787	106,173	707,960
Information	598,011	36,327	634,338	660,432	33,995	694,427	705,947	34,517	740,464	833,282	24,038	857,320
Public Relations	0	0	0	21,878	0	21,878	27,751	0	27,751	27,365	0	27,365
Legal	664,112	95,079	759,191	662,100	84,567	746,667	668,165	112,100	780,265	659,735	90,865	750,600
Comptroller	890,194	82,379	972,573	979,922	90,815	1,070,737	1,080,077	96,643	1,176,720	1,199,257	107,357	1,306,614
Treasurer	85,363	869,498	954,861	123,205	1,134,892	1,258,097	116,199	828,715	944,914	127,102	1,254,650	1,381,752
Secretary	4,372	54,183	58,555	4,945	58,775	63,720	4,776	58,092	62,868	4,973	61,150	66,123
General Service Bureau	232,149	50,959	283,108	268,325	62,940	331,265	305,326	58,157	363,483	354,984	72,708	427,692
Sundry Items	129,861	611,555	741,416	91,149	584,935	676,084	81,301	665,056	746,357	41,374	713,361	754,735
Total Departmental Costs	$8,729,192	$1,883,840	$10,613,032	$9,225,152	$2,129,738	$11,354,890	$10,304,096	$1,941,823	$12,245,919	$11,687,407	$2,430,302	$14,117,709
Instrument Maintenance	3,219,594	0	3,219,594	3,719,626	0	3,719,626	4,261,771	0	4,261,771	4,953,961	0	4,953,961
Taxes	1,824,297	1,158,360	2,982,657	1,837,220	1,700,481	3,537,701	2,123,688	1,831,971	3,955,659	1,525,910	1,882,885	3,408,795
Cost (net) of carrying investment in physical property used in rendering License Contract Services	1,293,984	33,734	1,327,718	1,375,142	16,600	1,391,742	1,595,791	21,893	1,617,684	1,610,280	6,100	1,616,380
Cost (net) incurred in holding funds available during year to meet cash requirements of Licensee Companies	2,368,129	222,647	2,590,776	2,617,596	257,517	2,875,113	3,430,048	286,145	3,716,193	3,053,074	325,719	3,378,793
Cost (net) of Temporary Financing	1,535,913	0	1,535,913	2,259,798	805	2,260,603	2,596,087	10,192	2,606,279	2,074,265	21,100	2,095,365
	$18,971,109	$3,298,581	$22,269,690	$21,034,534	$4,105,141	$25,139,675	$24,311,481	$4,092,024	$28,403,505	$24,904,897	$4,666,106	$29,571,003
Deduct from "Indirect Costs" estimated amount of corporate expenses attributable to ownership of System Securities and related expenses	..	1,000,000	1,000,000	..	1,200,000	1,200,000	..	1,400,000	1,400,000	..	1,600,000	1,600,000
Total Costs incurred in rendering License Contract Services	$18,971,109	$2,298,581	$21,269,690	$21,034,534	$2,905,141	$23,939,675	$24,311,481	$2,692,024	$27,003,505	$24,904,897	$3,066,106	$27,971,003
B. Amounts Received for License Contract Services..			@ (4½%)			@ (4½%)			@ (4½%)			@ (4%)
From Licensee Companies			$24,309,368			$26,784,492			$30,197,214			$29,850,303
From Long Lines Department			1,592,181			1,593,209			1,768,414			1,696,400
Total Receipts for License Contract Services			$25,901,549			$28,377,701			$31,965,628			$31,546,703
Balance			$4,631,859			$4,438,026			$4,962,123			$3,575,700
Average Cost of Funds during year April 17, 1931			6.87%			6.85%			6.93%			6.83%

Sheet No. 2

[fol. 11317]

	1927	1928	1929	1930

amount of corporate expenses attributable to ownership of System Securities and related expenses	..	1,000,000	1,000,000	..	1,200,000	1,200,000	..	1,400,000	1,400,000	..	1,600,000	1,600,000
Total Costs incurred in rendering License Contract Services	$18,971,109	$2,298,581	$21,269,690	$21,034,534	$2,905,141	$23,939,675	$24,311,481	$2,692,024	$27,003,505	$24,904,897	$3,066,106	$27,971,003
B. Amounts Received for License Contract Services			#(4½%)			#(4½%)			#(4½%)			#(4%)
From Licensee Companies			$24,309,368			$26,784,492			$30,197,214			$29,850,303
From Long Lines Department			1,592,181			1,593,209			1,768,414			1,696,400
Total Receipts for License Contract Services			$25,901,549			$28,377,701			$31,965,628			$31,546,703
Balance			$4,631,859			$4,438,026			$4,962,123			$3,575,700
Average Cost of Funds during year April 17, 1931			6.87%			6.85%			6.93%			6.83%

Sheet No. 2

[fol. 11317]	1927			1928			1929			1930		
A. Costs of Rendering License Contract Services:												
Departmental—												
Development and Research	$5,386,349	$0	$5,386,349	$5,526,817	$0	$5,526,817	$7,090,199	$0	$7,090,199	$9,556,804	$0	$9,556,804
Operation and Engineering	3,562,940	0	3,562,940	3,813,983	0	3,813,983	4,102,105	0	4,102,105	4,340,568	0	4,340,568
Operation—General	233,029	0	233,029	254,250	0	254,250	268,793	0	268,793	277,792	0	277,792
Personnel	805,419	132,996	938,415	784,693	139,725	924,418	896,498	159,810	1,056,306	926,338	173,935	1,100,273
Information	759,142	30,555	789,697	996,146	37,852	1,033,998	1,314,266	32,904	1,347,170	1,318,276	33,335	1,351,611
Public Relations	27,471	0	27,471	27,878	0	27,878	35,741	0	35,741	49,467	0	49,467
Legal	720,319	76,415	796,734	936,315	93,015	1,029,330	591,505	101,222	692,727	861,264	105,767	967,031
Comptroller	1,295,176	117,055	1,412,231	1,359,470	125,001	1,484,471	1,435,557	131,265	1,566,822	1,561,324	143,338	1,704,662
Treasurer	194,147	908,983	1,103,130	193,483	1,454,743	1,648,226	191,899	1,399,164	1,591,063	337,044	2,162,630	2,499,674
Secretary	5,076	58,558	63,634	5,397	63,066	68,463	5,847	63,501	69,348	6,178	62,206	68,384
General Service Bureau	379,196	61,729	440,925	391,442	74,560	466,002	426,758	81,287	508,045	460,776	94,376	555,152
Sundry Items	57,148	819,776	876,924	25,783	751,299	777,082	25,811	778,116	803,927	249,099	766,467	1,015,566
Total Departmental Costs	$13,425,412	$2,206,067	$15,631,479	$14,315,657	$2,739,261	$17,054,918	$16,384,977	$2,747,269	$19,132,246	$19,944,930	$3,542,054	$23,486,984
Instrument Maintenance	5,217,807	0	5,217,807	0	0	0	0	0	0	0	0	0
Taxes	2,196,068	1,144,002	3,340,070	285,189	1,386,683	1,671,872	94,405	923,697	1,018,102	26,611	962,287	988,898
Cost (net) of carrying investment in physical property used in rendering License Contract Services	1,575,642	6,047	1,581,689	40,331	7,442	47,773	42,924	7,409	50,333	45,920	8,022	53,942
Cost (net) incurred in holding funds available during year to meet cash requirements of Licensee Companies	2,464,839	330,243	2,795,082	2,519,440	325,934	2,845,374	980,607	357,018	1,337,625	4,188,557	390,432	4,578,989
Cost (net) of Temporary Financing	1,827,556	12,053	1,839,609	1,039,700	11,730	1,051,430	2,444,214	8,322	2,452,536	1,134,848	2,602	1,137,450
	$26,707,324	$3,698,412	$30,405,736	$18,200,317	$4,471,050	$22,671,367	$19,947,127	$4,043,715	$23,990,842	$25,340,866	$4,905,397	$30,246,263
Deduct from "Indirect Costs" estimated amount of corporate expenses attributable to ownership of System Securities and related expenses		1,800,000	1,800,000	..	2,000,000	2,000,000	..	2,250,000	2,250,000	..	2,500,000	2,500,000
Total Costs incurred in rendering License Contract Services	$26,707,324	$1,898,412	$28,605,736	$18,200,317	$2,471,050	$20,671,367	$19,947,127	$1,793,715	$21,740,842	$25,340,866	$2,405,397	$27,746,263
B Amounts Received for License Contract Services			#(4%)			#(2%)			#(1½%)			#(1½%)
From Licensee Companies			$32,454,652			$17,622,365			$14,455,588			$15,025,890
From Long Lines Department			1,788,032			1,581,797			1,422,935			1,485,249
Total Receipts for License Contract Services			$34,242,684			$19,204,162			$15,878,523			$16,511,139
Balance			$5,636,948			$1,467,205†			$5,862,319†			$11,235,124†
Average Cost of Funds during year April 17, 1931			6.86%			6.55%			6.53%			6.25%

* These costs do not include any amounts for Contingencies.

Represents per cent of certain gross revenues, received as per License Contract.

American Telephone and Telegraph Company

Summary for Period 1923 to 1930 both inclusive of—

A. Estimate of Costs Incurred by Company in Rendering License Contract Services.*

B. Amounts Received by Company for License Contract Services.

	A. Costs Incurred	B. Amounts Received
1923	$21,269,690	$25,901,549
1924	23,939,675	28,377,701
1925	27,003,505	31,965,628
1926	27,971,003	31,546,703
1927	28,605,736	34,242,684
1928	20,671,367	19,204,162
1929	21,740,842	15,878,523
1930	27,746,263	16,511,139
Total	$198,948,081	$203,628,089

Amount by which License Revenues exceed Costs Incurred during eight year period 1923-1930 ..... $4,680,008

Average per year $585,001

April 17, 1931.

* These costs do not include any amounts for contingencies.

COMPANY WIDE CASE—HEISS EXHIBIT No. 12

American Telephone and Telegraph Company

I. C. C. Annual Report Schedules and Prescribed Accounts in Which Estimated Costs of Rendering License Contract Services Are Contained

Year 1923

I. C. C. report schedule number	No.	Account Title	Total company	Long lines	Balance	Included in statement of costs incurred
320	...	Grand Tota.—Telephone Operating Expenses	$34,197,386	$21,052,678	$13,144,708	.....
		Deductions from Income (except taxes)—				
300–I	331	Rent Reductions for Telephone Offices	1,182,736	993,994	188,742	.....
300–I	333	Rent Deductions for Instruments and Equipment	359,211	352,909	6,302	.....
300–I	334	Miscellaneous Rent Deductions	644,224	620,696	23,528	.....
300–I	341	Miscellaneous Deductions from Income	22,101	20,740	1,361	.....
		Total Deductions from Income (except taxes)	2,208,272	1,988,339	219,933	.....
		Total	36,405,658	23,041,017	13,364,641	.....
300–I	316	Deduct—Miscellaneous Non-operating Revenues	134,320	4,478	129,842	.....
		Total Expenses and Deductions	$36,271,338	$23,036,539	$13,234,799	.....
		Adjustment for memorandum interdepartmental rent charges incl. in Item #1 "Departmental Costs." Contra item credited in Item #4 in determining net cost of "Carrying Investment in Physical Property."			673,988	
					$13,908,787	$13,832,626
300–I	305	Taxes assignable to Operations	$6,581,947	$3,378,879	$3,203,068	$2,962,657
300–I	311	Miscellaneous Rent Revenues	$236,536	$35,848	$200,688	$169,234
300–I	313	Interest Revenues	$12,998,157	$158,785	$12,839,372	$10,313,204

* Represents Departmental Cost $10,613,032.
Instrument Maintenance 3,219,594.

April 9, 1931.

COMPANY WIDE CASE—HEISS EXHIBIT No. 13

American Telephone and Telegraph Company

I. C. C. Annual Report Schedules and Prescribed Accounts in Which Estimated Costs of Rendering License Contract Services Are Contained

Year 1924

I. C. C. report schedule number	No.	Account Title	Total company	Long lines	Balance	Included in statement of costs incurred
320	...	Grand Total—Telephone Operating Expenses	$35,738,029	$21,047,543	$14,690,486	.....
		Deductions from Income (except taxes)—				
300-I	304	Uncollectible Operating Revenues	641,646	641,151	495	.....
300-I	331	Rent Deductions for Telephone Offices	1,070,629	999,865	70,764	.....
300-I	333	Rent Deductions for Instruments and Equipment	320,564	318,326	2,238	.....
300-I	334	Miscellaneous Rent Deductions	736,240	717,470	18,770	.....
300-I	341	Miscellaneous Deductions from Gross Income	10,252	7,026†	17,278	.....
		Total Deductions from Income (except taxes)	2,779,331	2,669,786	109,545	.....
		Total	38,517,360	23,717,329	14,800,031	.....
300-I	316	Deduct—Miscellaneous Non-operating Revenues	176,373	7,821	168,552	.....
		Total Expenses and Deductions	$38,340,987	$23,709,508	$14,631,479	.....
		Adjustment for memorandum interdepartmental rent charges included in Item #1 "Departmental Costs." Contra item credited in Item #4 in determining net cost of "Carrying Investment in Physical Property."			765,780	
					$15,397,259	$15,074,516
300-I	305	Taxes Assignable to Operations	$7,597,587	$3,948,559	$3,748,028	$3,537,701
300-I	311	Miscellaneous Rent Revenues	$269,926	$26,049	$243,85[illegible]	$201,780
300-I	313	Interest Revenues	$14,570,871	$222,746	$14,348,12[illegible]	$12,787,552

[† Red in copy.]

* Represents Departmental Cost $11,354,900.
Instrument Maintenance 3,719,626.

April 17, 1931.

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COMPANY WIDE CASE—HEISS EXHIBIT No. 14

American Telephone and Telegraph Company

I. C. C. Annual Report Schedules and Prescribed Accounts in Which Estimated Costs of Rendering License Contract Services Are Contained

Year 1925

I. C. C. report schedule number	No.	Account Title	Total company	Long lines	Balance	Included in statement of costs incurred
320	...	Grand Total—Telephone Operating Expenses	$39,471,282	$22,867,864	$16,603,418	.....
		Deductions from Income (except taxes)—				
300-I	304	Uncollectible Operating Revenues	694,432	693,552	880	.....
300-I	331	Rent Deductions for Telephone Offices	1,183,866	1,027,886	155,980	.....
300-I	333	Rent Deductions for Instrument Maintenance	361,833	361,764	69	.....
300-I	334	Miscellaneous Rent Deductions	1,033,536	913,586	119,950	.....
300-I	341	Miscellaneous Deductions from Income	43,563†	44,824†	1,261	.....
		Total Deductions from Income (except taxes)	3,230,104	2,951,964	278,140	.....
		Total	42,701,386	25,819,828	16,881,558	.....
300-I	316	Deduct—Miscellaneous Non-operating Revenues	293,343	9,620	283,723	.....
		Total Expenses and Deductions	$42,408,043	$25,810,208	$16,597,835	.....
		Adjustment for memorandum interdepartmental rent charges incl. in Item #1 "Departmental Costs." Contra item credited in Item #4 in determining net cost of "Carrying Investment in Physical Property."			651,408	
					$17,249,243	$16,507,690
			$8,344,901	$4,184,289	$4,160,612	$3,955,659
300-I	305	Taxes Assignable to Operations	$262,849	$26,114	$236,735	$211,520
300-I	311	Miscellaneous Rent Revenues	$17,967,082	$320,252	$17,646,830	$16,333,187
300-I	313	Interest Revenues				

[† Red in copy.]

• Represents Departmental Cost $12,245,919.
Instrument Maintenance 4,261,771.

COMPANY WIDE CASE—HEISS EXHIBIT No. 15

American Telephone and Telegraph Company

I. C. C. Annual Report Schedules and Prescribed Accounts in Which Estimated Costs of Rendering License Contract Services Are Contained

Year 1926

I. C. C. report schedule number	No.	Account Title	Total company	Long lines	Balance	Included in statement of costs incurred
320	...	Grand Total—Telephone Operating Expenses	$45,035,389	$26,626,994	$18,408,395	.....
		Deductions from Income (except taxes)—				
300–I	304	Uncollectible Operating Revenues	741,968	728,468	13,500	.....
300–I	331	Rent Deductions for Telephone Offices	2,339,427	1,232,496	1,106,931	.....
300–I	334	Miscellaneous Rent Deductions	1,249,709	1,172,304	77,405	.....
300–I	341	Miscellaneous Deductions from Income	1,488	30	1,458	.....
		Total Deductions from Income (except taxes)	4,332,592	3,133,298	1,199,294	.....
		Total Expenses and Deductions	$49,367,981	$29,760,292	$19,607,689	$19,071,670
300–I	305	Taxes Assignable to Operations	$8,042,783	$4,632,214	$3,410,569	$3,408,795
300–I	313	Interest Revenues	$14,155,209	$444,273	$13,710,936	$13,262,110

* Represents Departmental Cost $14,117,709.

Instrument Maintenance 4,953,961.

April 9, 1931.

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HAASS EXHIBIT No. 16

American Telephone and Telegraph Company

I. C. C. Annual Report Schedules and Prescribed Accounts in Which Estimated Costs of Rendering License Contract Services Are Contained

Year 1927

I. C. C. report schedule number	Account No.	Account Title	Total company	Long lines	Balance	Included in assignment of costs incurred
320	...	Grand Total—Telephone Operating Expenses	$51,145,753	$31,468,612	$19,677,141	.....
		Deductions from Income (except taxes)—				
320-I	334	Uncollectible Operating Revenues	833,669	830,591	3,078	.....
320-I	335	Rent Deductions for Telephone Offices	2,646,128	1,444,157	1,201,971	.....
320-I	336	Miscellaneous Rent Deductions	1,828,675	1,825,716	2,959	.....
320-I	341	Miscellaneous Deductions from Gross Income	1,534	30	1,504	.....
		Total Deductions from Income (except taxes)	5,310,006	4,100,488	1,209,518	.....
		Total Expenses and Deductions	$56,455,759	$35,569,100	$20,886,659	$20,849,296
320-I	305	Taxes assignable to Operations	$7,777,411	$4,295,118	$3,482,293	$3,440,970
320-I	312	Dividend Revenues	$147,896,600	$ 0	$147,896,600	$10,220
320-I	313	Interest Revenues	$15,998,396	$502,617	$15,495,779	$14,215,511

* Represents Departmental Cost $15,631,479

Instrument Maintenance 5,217,807

April 9, 1931.

HEINS EXHIBIT No. 17

American Telephone and Telegraph Company

I. C. C. Annual Report Schedules and Prescribed Accounts in Which Estimated Costs of Rendering License Contract Services Are Contained

Year 1928

I. C. C. report schedule number	No.	Account Title	Total company	Long lines	Balance	Included in Statement of costs incurred
300	...	Grand Total—Telephone Operating Expenses	$54,417,425	$38,589,869	$15,827,556	.....
		Deductions from Income (except taxes)—				
300-I	331	Rent Deductions for Telephone Offices	3,189,532	1,895,771	1,293,761	.....
300-I	334	Miscellaneous Rent Deductions	1,564,117	1,561,340	2,777	.....
300-I	341	Miscellaneous Deductions from Gross Income	1,558	30	1,528	.....
		Total Deductions from Income (except taxes)	4,755,207	3,457,141	1,298,066	.....
		Total Expenses and Deductions	$59,172,632	$42,047,010	$17,125,622	$17,054,918
300-I	305	Taxes Assignable to Operations	$7,741,067	$6,068,856	$1,672,211	$1,671,872
300-I	313	Interest Revenues	$15,420,239	$566,338	$14,853,901	$14,606,859

April 9, 1931.

[fol. 11336]

HEISS EXHIBIT No. 18

American Telephone and Telegraph Company

I. C. C. Annual Report Schedules and Prescribed Accounts in Which Estimated Costs of Rendering License Contract Services Are Contained

Year 1929

I. C. C. report schedule number	Account No.	Title	Total company	Long lines	Balance	Included in statement of costs incurred
320	...	Grand Total—Telephone Operating Expenses	$65,043,863	$46,959,665	$18,084,198	.....
		Deductions from Income (except taxes)—				
300-I	331	Rent Deductions for Telephone Offices	3,678,194	2,366,627	1,311,567	.....
300-I	334	Miscellaneous Rent Deductions	1,822,802	1,817,239	5,563	.....
300-I	341	Miscellaneous Deductions from Gross Income	1,608	30	1,578	.....
		Total Deductions from Income (except taxes)	5,502,604	4,183,896	1,318,708	.....
		Total Expenses and Deductions	$70,546,467	$51,143,561	$19,402,906	$19,132,346
300-I	305	Taxes assignable to Operations	$6,636,745	$5,618,032	$1,018,713	$1,018,102
300-I	313	Interest Revenues	$21,563,035	$1,131,894	$20,431,141	$17,908,105

April 9, 1931.

[fol. 11326]

HEISS EXHIBIT No. 19

American Telephone and Telegraph Company

I. C. C. Annual Report Schedules and Prescribed Accounts in Which Estimated Cost of Rendering License Contract Services Are Contained

Year 1930

I. C. C. report schedule number	No.	Account Title	Total company	Long lines	Balance	Included in Statement of costs incurred
320	...	Grand Total—Telephone Operating Expenses	$75,951,313	$53,229,447	$22,724,866	.....
		Deductions from Income(except taxes)—				
300–I	304	Uncollectible operating revenues	1,240,846	1,243,336	2,490†	.....
300–I	331	Rent Deductions for telephone offices	4,823,305	3,448,079	1,375,226	.....
300–I	334	Miscellaneous rent deductions	2,097,309	2,089,740	7,569	.....
300–I	341	Miscellaneous deductions from gross income	1,455	29	1,426	.....
		Total Deductions from Income (except taxes)	8,162,915	6,781,184	1,381,731	.....
		Total Expenses and Deductions	$84,117,228	$60,010,631	$24,106,597	$23,486,984
300–I	305	Taxes assignable to operations	$4,829,862	$3,836,136	$993,726	$993,926
300–I	313	Interest revenues	$28,026,861	$1,725,698	$26,301,163	$19,415,159

April 11, 1931.

[† Red in copy.]

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[fol. 11327] COMPANY WIDE CASE—HEISS EXHIBIT No. 20

American Telephone and Telegraph Company

Estimated Cost to Ohio Bell Telephone Company of Services Under the License Contract Based on an Apportionment of Total License Payments by All Companies

	Year 1923 (a)	Actual at 4½%
I. License Payment by the Ohio Bell Tel. Co.	3.80	$984,645
II. Total payments by all companies for license services:		
License Companies	....	24,309,368
Long Lines Department	....	1,592,181
Total	....	25,901,549
III. Estimated cost of license services to the Ohio Bell Tel. Co. apportioning the total license payments (Item II) on the basis of:		
1. License payment	3.80	984,645
2. Average stations	4.54	1,176,573
3. Average plant	4.90	1,269,176
4. Operating expenses	4.35	1,126,717
5. Average of Items 1, 2, 3 and 4	4.40	1,139,278
IV. Estimated additional payment by the Ohio Bell Tel. Co. apportioning the total payments as above on the basis of (III less I):		
1. License payment	....	0
2. Average stations	....	191,928
3. Average plant	....	284,531
4. Operating expenses	....	142,072
5. Average of Items 1, 2, 3 and 4	....	154,633

(a) Per cent of total for all companies receiving license services.

April 9, 1931.

[fol. 11328] COMPANY WIDE CASE—HEISS EXHIBIT No. 21

	Year 1924 (a)	Actual at 4½%
I. License Payment by the Ohio Bell Tel. Co.	3.85	$1,091,629
II. Total payments by all companies for license services:		
License Companies	....	26,784,492
Long Lines Department	....	1,593,209
Total	....	28,377,701
III. Estimated cost of license services to the Ohio Bell Tel. Co. apportioning the total license payments (Item II) on the basis of:		
1. License payment	3.85	1,091,629
2. Average stations	4.28	1,213,337
3. Average plant	4.48	1,271,321
4. Operating expenses	4.25	1,206,052
5. Average of Items 1, 2, 3 and 4	4.21	1,195,585
IV. Estimated additional payment by the Ohio Bell Tel. Co. apportioning the total payments as above on the basis of (III less I):		
1. License payment	....	0
2. Average stations	....	121,708
3. Average plant	....	179,692
4. Operating expenses	....	114,423
5. Average of Items 1, 2, 3 and 4	....	103,956

(a) Per cent of total for all companies receiving license services.

April 9, 1931.

[fol. 11329] COMPANY WIDE CASE—HEISS EXHIBIT No. 22

American Telephone and Telegraph Company

Estimated Cost to Ohio Bell Telephone Company of Services Under the License Contract Based on an Apportionment of Total License Payments by All Companies

Year 1925

	(a)	Actual at 4½%
I. License Payment by the Ohio Bell Tel. Co.	3.99	$1,274,052
II. Total payments by all companies for license services:		
License Companies	....	30,197,214
Long Lines Department	....	1,768,414
Total	....	31,965,628
III. Estimated cost of license services to the Ohio Bell Tel. Co. apportioning the total license payments (Item II) on the basis of:		
1. License payment	3.99	1,274,052
2. Average stations	4.14	1,322,638
3. Average plant	4.19	1,339,360
4. Operating expenses	4.13	1,320,180
5. Average of Items 1, 2, 3 and 4	4.11	1,314,058
IV. Estimated additional payment by the Ohio Bell Tel. Co. apportioning the total payments as above on the basis of (III less I):		
1. License payment	....	0
2. Average stations	....	48,586
3. Average plant	....	65,308
4. Operating expenses	....	46,128
5. Average of Items 1, 2, 3 and 4	....	40,006

(a) Per cent of total for all companies receiving license services.
April 9, 1931.

[fol. 11330] COMPANY WIDE CASE—HEISS EXHIBIT No. 23

Year 1926

	(a)	Actual at 4%
I. License Payment by the Ohio Bell Tel. Co.	4.05	$1,277,944
II. Total payments by all companies for license services:		
License Companies	....	29,850,303
Long Lines Department	....	1,696,400
Total	....	31,546,703
III. Estimated cost of license services to the Ohio Bell Tel. Co. apportioning the total license payments (Item II) on the basis of:		
1. License payment	4.05	1,277,944
2. Average stations	4.06	1,280,578
3. Average plant	4.06	1,280,796
4. Operating expenses	4.07	1,283,951
5. Average of Items 1, 2, 3 and 4	4.06	1,280,817
IV. Estimated additional payment by the Ohio Bell Tel. Co. apportioning the total payments as above on the basis of (III less I):		
1. License payment	....	0
2. Average stations	....	2,634
3. Average plant	....	2,852
4. Operating expenses	....	6,007
5. Average of Items 1, 2, 3 and 4	....	2,873

(a) Per cent of total for all companies receiving license services.
April 9, 1931.

[fol. 11331] COMPANY WIDE CASE—HEISS EXHIBIT No. 24

American Telephone and Telegraph Company

Estimated Cost to Ohio Bell Telephone Company of Services Under the License Contract Based on an Apportionment of Total License Payments by All Companies

Year 1927	(a)	Actual at 4%
I. License Payment by the Ohio Bell Tel. Co.	4.10	$1,402,144
II. Total payments by all companies for license services:		
License Companies	....	32,454,651
Long Lines Department	....	1,788,032
Total	....	34,242,683
III. Estimated cost of license services to the Ohio Bell Tel. Co. apportioning the total license payments (Item II) on the basis of:		
1. License payment	4.10	1,402,144
2. Average stations	4.10	1,405,286
3. Average plant	4.12	1,410,799
4. Operating expenses	4.03	1,379,980
5. Average of Items 1, 2, 3 and 4	4.09	1,399,552
IV. Estimated additional payment by the Ohio Bell Tel. Co. apportioning the total payments as above on the basis of (III less I):		
1. License payment	....	0
2. Average stations	....	3,142
3. Average plant	....	8,655
4. Operating expenses	....	22,164†
5. Average of Items 1, 2, 3 and 4	....	2,592†

(a) Per cent of total for all companies receiving license services.

April 9, 1931.

[fol. 11332] COMPANY WIDE CASE—HEISS EXHIBIT No. 25

Year 1928	(a)	Actual at 2%
I. License Payment by the Ohio Bell Tel. Co.	3.92	$752,524
II. Total payments by all companies for license services:		
License Companies	....	17,622,365
Long Lines Department	....	1,581,797
Total	....	19,204,162
III. Estimated cost of license services to the Ohio Bell Tel. Co. apportioning the total license payments (Item II) on the basis of:		
1. License payment	3.92	752,524
2. Average stations	3.95	757,762
3. Average plant	4.12	791,211
4. Operating expenses	3.99	766,246
5. Average of Items 1, 2, 3 and 4	3.99	766,936
IV. Estimated additional payment by the Ohio Bell Tel. Co. apportioning the total payments as above on the basis of (III less I):		
1. License payment	....	0
2. Average stations	....	5,238
3. Average plant	....	38,687
4. Operating expenses	....	13,722
5. Average of Items 1, 2, 3 and 4	....	14,412

(a) Per cent of total for all companies receiving license services.

April 9, 1931.

[† Red in copy.]

[fol. 11333] COMPANY WIDE CASE—HEISS EXHIBIT No. 26

American Telephone and Telegraph Company

Estimated Cost to Ohio Bell Telephone Company of Services Under the License Contract Based on an Apportionment of Total License Payments by All Companies

Year 1929

	(a)	Actual at 1½%
I. License Payment by the Ohio Bell Tel. Co.	3.94	$626,184
II. Total payments by all companies for license services:		
License Companies	....	14,455,588
Long Lines Department	....	1,422,935
Total	....	15,878,523
III. Estimated cost of license services to the Ohio Bell Tel. Co. apportioning the total license payments (Item II) on the basis of:		
1. License payment	3.94	626,184
2. Average stations	4.05	643,274
3. Average plant	4.10	651,019
4. Operating expenses	4.11	652,607
5. Average of Items 1, 2, 3 and 4	4.05	643,271
IV. Estimated additional payment by the Ohio Bell Tel. Co. apportioning the total payments as above on the basis of (III less I):		
1. License payment	....	0
2. Average stations	....	17,090
3. Average plant	....	24,835
4. Operating expenses	....	26,423
5. Average of Items 1, 2, 3 and 4	....	17,087

(a) Per cent of total for all companies receiving license services.

April 9, 1931.

[fol. 11334] COMPANY WIDE CASE—HEISS EXHIBIT No. 27

Year 1930

	(a)	Actual at 1½%
I. License Payment by the Ohio Bell Tel. Co.	3.86	$638,043
II. Total payments by all companies for license services:		
License Companies	....	15,025,890
Long Lines Department	....	1,485,250
Total	....	16,511,140
III. Estimated cost of license services to the Ohio Bell Tel. Co. apportioning the total license payments (Item II) on the basis of:		
1. License payment	3.86	638,043
2. Average stations	4.07	671,657
3. Average plant	4.10	676,957
4. Operating expenses	4.00	660,446
5. Average of Items 1, 2, 3 and 4	4.01	661,776
IV. Estimated additional payment by the Ohio Bell Tel. Co. apportioning the total payments as above on the basis of (III less I):		
1. License payment	....	0
2. Average stations	....	33,614
3. Average plant	....	38,914
4. Operating expenses	....	22,403
5. Average of Items 1, 2, 3, and 4	....	23,733

(a) Per cent of total for all companies receiving license services.

April 9, 1931.

[fols. 11335-11336] Company Wire Case, Hogan Exhibit No. 3

Sheet A

The Ohio Bell Telephone Company

Unit Costs Exchange and Toll Underground Conduit

Comparison of Paving over Conduit and Manholes, Including Removing, Temporary Repaving and Permanent Repaving

Cost per Square Yard as Prepared by Philip Hogan

	H. B. Allensworth	P. Hogan
Asphalt on Brick on Concrete	5.8128	12.032
Asphalt on Brick on Sand	5.0903	9.252
Asphalt on Concrete	5.2913	7.202
Asphalt on Macadam	5.2757	7.322
Asphalt on Sand	3.0246	4.422
Asphalt on Slag	5.2757	4.472
Asphalt on Stone on Sand	5.0231	9.292
Asphalt on Stone on Concrete	5.7756	12.072
Asphalt on Wood Block on Sand	5.0903	9.172
Asphalt Block on Concrete	4.8330	9.012
Bitaulithic Concrete	4.0035	4.382
Brick on Concrete	4.9630	9.092
Brick on Brick on Sand	4.7619	11.142
Brick on Crushed Stone	4.6555	6.362
Brick on Sand	2.4633	6.312
Brick on Gravel	4.6555	8.112
Brick on Stone on Sand	4.6949	11.182
Brick on Slag	4.6555	6.362
Brick on Stone on Concrete	5.4763	13.962
Brick on Wood Block on Concrete	5.5142	13.842
Brick Walk	.4946	1.932
Cement Walk	2.8438	4.332
Cinders	.2500	.900
Cobble Stone on Sand	1.6439	4.482
Concrete	3.6290	4.262
Grass	.2000	.350
Gravel	.9630	2.100
Macadam	2.2834	4.382
Macadam on Brick on Sand	2.4821	9.512
Macadam on Cobblestone	2.3722	7.282
Railroad Crossing	5.7500	6.932
Slag	.9630	1.532
Rock	4.5000	2.162
Stone on Cinders	3.8300	6.952
Stone on Concrete	6.0577	9.132
Stone on Sand	3.2079	6.352
Stone Walk	.4946	1.932
Wood Block on Concrete	5.4000	9.012
Wood Block on Sand	2.5592	6.232
Wood Block on Tarvia	5.4515	9.132
Wood Block on Bridge	4.7500	5.932

[fol. 11337] Sheet No. 1

Toll and Exchange Underground Conduit

Pavement

As of June 30, 1925, by Philip Hogan

Pavement over Main Line Conduit	$2,233,793.91
Pavement over Subsidiary Conduit	478,720.20
Pavement over Manholes	171,640.47
Total	$2,884,154.58

[fol. 11338]

Company Wide Case, Hogan Exhibit No. 3—Continued

Sheet No. 2

The Ohio Bell Telephone Company

Pavement Over Manholes

As of June 30, 1925

By Philip Hogan

Kind of paving	Amt. Sq. yds.	Breaking pavement Labor rate .387	Breaking pavement Machine rate .624	Total 1.011
Asphalt on Brick on Concrete	8.38	3.24	5.23	8.47
Asphalt on Brick on Sand	227.37	87.99	141.88	229.87
Asphalt on Concrete	2,624.30	1,015.60	1,637.56	2,653.16
Asphalt on Macadam	16.76	6.49	10.46	16.95
Asphalt on Sand	4.11	1.59	2.56	4.15
Asphalt on Stone on Sand	176.18	68.18	109.94	178.12
Asphalt Block on Concrete	100.62	38.94	62.79	101.73
Bithulithic Concrete	16.76	6.49	10.46	16.95
Brick on Concrete	4,589.63	1,776.19	2,863.93	4,640.12
Brick on Crushed Stone	92.07	35.63	57.45	93.08
Brick on Sand	5,247.61	2,030.83	3,274.51	5,305.34
Brick on Stone on Sand	32.56	12.60	20.32	32.92
Cement Walk	461.54	178.62	288.00	466.62
Cinders	8.50	.....	.....	.....
Cobble Stone on Sand	104.43	40.41	65.16	105.57
Concrete	240.14	92.93	87.45	180.38
Grass	1,393.62	.....	.....	.....
Gravel	435.49	.....	.....	.....
Macadam	240.91	93.23	150.33	243.56
Stone on Concrete	277.14	107.25	172.94	280.19
Stone on Sand	9,027.17	3,493.51	5,632.95	9,126.46
Stone Walk	551.78	213.54	344.31	557.85
Wood Block on Concrete	417.02	161.39	260.22	421.61
Wood Block on Sand	170.22	65.88	106.23	172.10
Wood Block on Tarvia	6.35	2.46	3.96	6.42
Total	26,390.66	9,532.99	15,308.63	24,841.62

[fol. 11339]

Sheet No. 3

Pavement over Manholes as of June 30, 1925, by Philip Hogan

Kind of Paving	Temporary Repaving Amt. Sq. Yds.	Rate .171
Asphalt on Brick on Concrete	8.38	1.43
Asphalt on Brick on Sand	227.37	38.88
Asphalt on Concrete	2,624.30	448.76
Asphalt on Macadam	16.76	2.87
Asphalt on Sand	4.11	.70
Asphalt on Stone on Sand	176.18	30.13
Asphalt Block on Concrete	100.62	17.21
Bithulithic Concrete	16.76	2.87
Brick on Concrete	4,589.63	784.93
Brick on Crushed Stone	92.07	15.74
Brick on Sand	5,247.61	897.34
Brick on Stone on Sand	32.56	5.57
Cement Walk	461.54	78.92
Cinders	8.50	1.45
Cobble Stone on Sand	104.43	17.86

Sheet No. 3—Continued

Pavement over Manholes as of June 30, 1925, by Philip Hogan

Kind of Paving	Temporary Repaving Amt. Sq. Yds.	Rate .171
Concrete	240.14	41.06
Grass	1,303.62	222.92
Gravel	435.49	74.47
Macadam	240.91	41.20
Stone on Concrete	277.14	47.39
Stone on Sand	9,027.17	1,543.65
Stone Walk	551.78	94.35
Wood Block on Concrete	417.02	71.31
Wood Block on Sand	170.22	29.11
Wood Block on Tarvia	6.35	1.09
Total	26,380.66	4,511.11

[fol. 11340]

Company Wide Case, Hogan Exhibit No. 3—Continued

Sheet No. 4

The Ohio Bell Telephone Company

Pavement Over Manholes

As of June 30, 1925

By Philip Hogan

Kind of paving	Amount sq. yds.	Permanent repaving Rate	Amount	Breaking tem. repaving, perm. repaving Total
Asphalt on Brick on Concrete	8.38	10.85	$90.92	$100.82
Asphalt on Brick on Sand	227.37	8.07	1,834.88	2,103.63
Asphalt on Concrete	2,624.30	6.02	15,798.29	18,900.21
Asphalt on Macadam	16.76	6.14	102.91	122.73
Asphalt on Sand	4.11	3.24	13.32	18.17
Asphalt on Stone on Sand	176.18	8.11	1,428.82	1,637.07
Asphalt Block on Concrete	100.62	7.83	787.85	906.79
Bithulithic Concrete	16.76	3.20	53.63	73.45
Brick on Concrete	4,589.63	7.91	36,303.97	41,728.92
Brick on Crushed Stone	92.07	5.18	476.92	585.74
Brick on Sand	5,247.61	5.13	26,920.24	33,122.92
Brick on Stone on Sand	32.56	10.00	325.60	364.09
Cement Walk	461.54	3.15	1,453.85	1,999.39
Cinders	8.50	.90	7.65	9.10
Cobble Stone on Sand	104.43	3.30	344.62	468.05
Concrete	240.14	3.08	739.63	961.07
Grass	1,303.62	.35	456.27	679.19
Gravel	435.49	2.10	914.53	989.00
Macadam	240.91	3.20	770.91	1,055.67
Stone on Concrete	277.14	7.95	2,203.26	2,580.84
Stone on Sand	9,027.17	5.17	46,670.47	57,340.58
Stone Walk	551.78	.75	413.84	1,066.04
Wood Block on Concrete	417.02	7.83	3,265.27	3,758.19
Wood Block on Sand	170.22	5.05	859.61	1,060.83
Wood Block on Tarvia	6.35	7.95	50.48	57.99
Total	26,380.66		$142,287.74	$171,640.47

[fol. 11841]

Company Wide Case, Hogan Exhibit No. 3—Continued

Sheet No. 5

The Ohio Bell Telephone Company

Paving Over Subsidiary Conduit

As of June 30, 1925

By Philip Hogan

Kind	Amt. sq. yds.	Labor rate .387	Breaking Machine rate .624	Total 1.011
Asphalt on Brick on Concrete	83.21	32.20	51.92	84.12
Asphalt on Brick on Sand	282.23	109.22	176.11	285.33
Asphalt on Concrete	5,685.27	2,200.20	3,547.61	5,747.81
Asphalt on Macadam	17.59	6.81	10.98	17.79
Asphalt on Sand	13.72	5.31	8.56	13.87
Asphalt on Slag	1.48	.57	.92	1.49
Asphalt on Stone on Sand	452.77	175.22	282.53	457.75
Asphalt Block on Concrete	124.11	48.03	77.44	125.47
Bithulithic Concrete	69.73	26.99	43.51	70.50
Brick on Brick on Sand	13.89	5.38	8.67	14.05
Brick on Concrete	16,376.65	6,337.76	10,219.03	16,556.79
Brick on Crushed Stone	81.85	31.68	51.07	82.75
Brick on Gravel	12.04	4.66	7.51	12.17
Brick on Sand	17,160.62	6,641.16	10,708.23	17,349.39
Brick on Slag	1,584.81	613.32	988.92	1,602.24
Brick on Stone on Concrete	4.63	1.79	2.89	4.68
Brick on Stone on Sand	67.96	26.30	42.41	68.71
Brick on Wood Block on Concrete	5.00	1.94	3.12	5.06
Cement Walk	2,802.91	1,084.73	1,749.02	2,833.75
Cinders	242.72	.....	.....	.....
Cobblestone on Sand	743.92	287.90	464.21	752.11
Concrete	980.70	379.53	611.96	991.49
Grass	10,150.10	.....	.....	.....
Gravel	795.52	.....	.....	.....
Macadam	647.82	250.71	404.24	654.95
Macadam on Brick on Sand	5.74	2.22	3.58	5.80
Macadam on Cobblestones	19.86	7.69	12.39	20.08
Railroad Crossing	407.48	157.69	254.27	411.96
Slag	22.17	8.58	13.83	22.41
Stone on Cinders	59.63	23.08	37.21	60.29
Stone on Concrete	1,255.41	485.84	783.38	1,269.22
Stone on Sand	16,110.65	6,234.82	10,053.05	16,287.87
Stone Walk	2,625.52	1,016.08	1,638.32	2,654.40
Wood Block on Concrete	657.03	254.27	409.99	664.26
Wood Block on Sand	171.14	66.23	106.79	173.02
Wood Block on Tarvia	3.89	1.51	2.43	3.94
Wood Block—Bridge	27.22	10.53	16.99	27.52
Total	79,766.99	26,539.95	42,793.09	69,333.04

Company Wide Case, Hogan Exhibit No. 3—Continued

[fol. 11342] Sheet No. 6

Paving Over Subsidiary Conduit as of June 30, 1925, by Philip Hogan

	Temporary Repaving	
	Amt. Sq. Yds.	Rate .171
Asphalt on Brick on Concrete	83.21	14.23
Asphalt on Brick on Sand	282.23	48.26
Asphalt on Concrete	5,685.27	972.18
Asphalt on Macadam	17.59	3.01
Asphalt on Sand	13.72	2.35
Asphalt on Slag	1.48	.25
Asphalt on Stone on Sand	452.77	77.42
Asphalt Block on Concrete	124.11	21.22
Bitulithic Concrete	69.73	11.92
Brick on Brick on Sand	13.89	2.38
Brick on Concrete	16,376.55	2,800.41
Brick on Crushed Stone	81.85	14.00
Brick on Gravel	12.04	2.06
Brick on Sand	17,160.62	2,934.47
Brick on Slag	1,584.81	271.00
Brick on Stone on Concrete	4.63	.79
Brick on Stone on Sand	67.96	11.62
Brick on Wood Block on Concrete	5.00	.86
Cement Walk	2,802.91	479.30
Cinders	242.72	41.51
Cobblestone on Sand	743.92	127.21
Concrete	980.70	167.70
Grass	10,150.10	1,735.67
Gravel	795.52	136.03
Macadam	647.82	110.78
Macadam on Brick on Sand	5.74	.98
Macadam on Cobblestones	19.86	3.40
Railroad Crossing	407.48	69.68
Slag	22.17	3.79
Stone on Cinders	59.63	10.20
Stone on Concrete	1,255.41	214.68
Stone on Sand	16,110.65	2,754.92
Stone Walk	2,625.52	448.96
Wood Block on Concrete	657.03	112.35
Wood Block on Sand	171.14	29.26
Wood Block on Tarvia	3.89	.67
Wood Block—Bridge	27.22	4.65
Total	79,766.99	13,640.17

[fol. 11343]

Company Wide Case, Hogan Exhibit No. 3—Continued

Sheet No. 7

The Ohio Bell Telephone Company

Paving Over Subsidiary Conduit

As of June 30, 1925

By Philip Hogan

Kind	Amt. sq. yds.	Permanent repaving Rate	Permanent repaving Amt.	Breaking tem. repaving perm. repaving totals
Asphalt on Brick on Concrete	83.21	10.85	$902.83	$1,001.18
Asphalt on Brick on Sand	282.23	8.07	2,777.60	2,611.19
Asphalt on Concrete	5,685.27	6.02	34,225.33	40,945.32
Asphalt on Macadam	17.59	6.14	108.00	128.80
Asphalt on Sand	13.72	3.24	44.45	60.67
Asphalt on Slag	1.48	3.29	4.87	6.61
Asphalt on Stone on Sand	452.77	8.11	3,671.96	4,207.13
Asphalt Block on Concrete	124.11	7.83	971.78	1,118.47
Bithulithic Concrete	69.73	3.20	223.14	305.56
Brick on Brick on Sand	13.89	9.96	138.34	154.77
Brick on Concrete	16,376.65	7.91	129,539.30	148,896.50
Brick on Crushed Stone	81.85	5.18	423.98	520.73
Brick on Gravel	12.04	6.93	83.44	97.67
Brick on Sand	17,160.62	5.13	88,033.98	108,317.84
Brick on Slag	1,584.81	5.18	8,209.32	10,082.56
Brick on Stone on Concrete	4.63	12.78	59.17	64.64
Brick on Stone on Sand	67.96	10.00	679.60	759.93
Brick on Wood Block on Concrete	5.00	12.66	63.30	69.22
Cement Walk	2,802.91	3.15	8,829.17	12,142.22
Cinders	242.72	.90	218.45	259.96
Cobble Stone on Sand	743.92	3.30	2,454.94	3,334.26
Concrete	980.70	3.08	3,020.56	4,179.75
Grass	10,150.10	.35	3,552.54	5,288.21
Gravel	795.52	2.10	1,670.59	1,805.62
Macadam	647.82	3.20	2,073.02	2,888.75
Macadam on Brick on Sand	5.74	8.33	47.81	54.59
Macadam on Cobble Stones	19.86	6.20	123.13	146.61
Railroad Crossing	407.48	5.75	2,343.01	2,824.65
Slag	22.17	.35	7.76	33.96
Stone on Cinders	59.63	5.77	344.07	414.56
Stone on Concrete	1,255.41	7.95	9,980.51	11,464.41
Stone on Sand	16,110.65	5.17	83,292.06	102,334.85
Stone Walk	2,625.52	.75	1,969.14	5,072.50
Wood Block on Concrete	657.03	7.83	5,144.54	5,921.15
Wood Block on Sand	171.14	5.05	864.26	1,066.54
Wood Block on Tarvia	3.89	7.95	30.93	35.54
Wood Block—Bridge	27.22	4.75	129.30	161.47
Total	79,766.99		$395,756.18	$478,729.39

[fol. 11344] Company Wide Case, Hogan Exhibit No. 8—Continued

Kind	Sheet No. 8 Amt. Sq. yds.	Labor Rate .887	Breaking Machine Rate .624	Total 1.011
Asphalt on Brick on Concrete	63.56	24.60	39.66	64.26
Asphalt on Brick on Sand	2,596.62	1,004.89	1,620.29	2,625.18
Asphalt on Concrete	34,678.96	13,420.76	21,639.67	35,060.43
Asphalt on Macadam	24.81	9.60	15.48	25.08
Asphalt on Stone on Concrete	4.05	1.57	2.53	4.10
Asphalt on Stone on Sand	1,860.38	719.97	1,160.88	1,880.85
Asphalt on Wood Block on Sand	7.78	3.01	4.85	7.86
Asphalt Block on Concrete	872.50	337.66	544.44	882.10
Bithulithic Concrete	7.04	2.72	4.39	7.11
Brick on Brick on Sand	16.42	6.35	10.25	16.60
Brick on Concrete	53,409.60	20,669.52	33,327.59	53,997.11
Brick on Crushed Stone	1,204.96	466.32	751.89	1,218.21
Brick on Sand	71,282.34	27,586.27	44,480.18	72,066.45
Brick on Slag	6,607.00	2,556.91	4,122.77	6,679.68
Brick on Stone on Sand	198.77	76.92	124.03	200.95
Brick Walk	2.59	1.00	1.62	2.62
Cement Walk	6,029.54	2,333.43	3,762.43	6,095.86
Cinders	158.02			
Cobble Stone on Sand	2,079.44	804.74	1,297.57	2,102.31
Concrete	4,621.67	1,788.59	2,883.92	4,672.51
Grass	28,264.38			
Gravel	4,556.52			
Macadam	3,107.44	1,202.58	1,939.04	3,141.62
Rail Road	592.70	229.37	369.84	599.21
Rock	3.67	1.42	2.29	3.71
Stone on Concrete	4,881.19	1,889.02	3,045.36	4,934.38
Stone on Sand	114,857.76	44,449.95	71,671.24	116,121.19
Stone Walk	12,205.35	4,723.47	7,616.14	12,339.61
Wood Block on Concrete	4,232.68	1,638.05	2,641.19	4,279.24
Wood Block on Sand	2,216.11	857.63	1,382.85	2,240.48
Wood Block on Tarvia	57.32	22.18	35.77	57.96
Total	355,701.17	126,828.50	204,498.66	331,327.16

[fol. 11345] Sheet No. 9

Paving Over Main Conduit as of June 30, 1925, by Philip Hogan

Kind	Temporary Repaving Amt. Sq. Yds.	Rate .171
Asphalt on Brick on Concrete	63.56	10.87
Asphalt on Brick on Sand	2,596.62	444.02
Asphalt on Concrete	34,678.96	5,930.10
Asphalt on Macadam	24.81	4.24
Asphalt on Stone on Concrete	4.05	.69
Asphalt on Stone on Sand	1,860.38	318.13
Asphalt on Wood Block on Sand	7.78	1.33
Asphalt Block on Concrete	872.50	149.20
Bithulithic Concrete	7.04	1.20
Brick on Brick on Sand	16.42	2.81
Brick on Concrete	53,409.60	9,133.04
Brick on Crushed Stone	1,204.96	206.05
Brick on Sand	71,282.34	12,189.20
Brick on Slag	6,607.00	1,129.59
Brick on Stone on Sand	198.77	33.99

Sheet No. 9—Continued

Kind	Temporary Repaving Amt. Sq. Yds.	Rate
Brick Walk		.171
Cement Walk	2.59	.44
Cinders	6,029.54	1,031.05
Cobble Stone on Sand	158.02	27.02
Concrete	2,079.44	355.58
Grass	4,621.67	790.31
Gravel	23,264.38	3,978.21
Macadam	4,556.52	779.16
Rail Road	3,107.44	531.37
Rock	592.70	101.35
Stone on Concrete	3.67	.63
Stone on Sand	4,881.19	834.68
Stone Walk	114,857.76	19,640.68
Wood Block on Concrete	12,205.35	2,087.11
Wood Block on Sand	4,232.68	723.79
Wood Block on Tarvia	2,216.11	378.95
Total	57.32	9.80
	355,701.17	60,824.87

[fols. 11346-11347] Company Wide Case, Hogan Exhibit No. 3—Continued

Sheet No. 10

Kind	Amount Sq. yds.	Permanent repaving Rate	Amount	Breaking tem. repaving perm. repaving totals
Asphalt on Brick on Concrete	63.56	10.85	$689.63	$764.76
Asphalt on Brick on Sand	2,596.62	8.07	20,954.72	24,023.92
Asphalt on Concrete	34,678.96	6.03	208,767.34	249,757.87
Asphalt on Macadam	24.81	6.14	152.33	181.65
Asphalt on Stone on Concrete	4.05	10.89	44.10	48.89
Asphalt on Stone on Sand	1,860.38	8.11	15,087.68	17,286.65
Asphalt on Wood Block on Sand	7.78	7.99	62.16	71.35
Asphalt Block on Concrete	872.50	7.83	6,831.68	7,862.98
Bithulithic Concrete	7.04	3.20	22.53	30.84
Brick on Brick on Sand	16.42	9.96	163.54	182.96
Brick on Concrete	53,409.60	7.91	422,469.94	485,600.09
Brick on Crushed Stone	1,204.96	5.18	6,241.69	7,665.95
Brick on Sand	71,282.34	5.13	365,678.40	449,934.13
Brick on Slag	6,607.00	5.18	34,224.26	42,033.74
Brick on Stone on Sand	198.77	10.00	1,987.70	2,222.64
Brick Walk	2.59	.75	1.94	5.00
Cement Walk	6,029.54	3.15	18,993.05	26,119.98
Cinders	158.02	.90	142.22	169.24
Cobble Stone on Sand	2,079.44	3.30	6,862.15	9,320.04
Concrete	4,621.67	3.08	14,234.74	19,697.56
Grass	23,264.38	.35	8,142.53	12,120.74
Gravel	4,556.52	2.10	9,568.69	10,347.85
Macadam	3,107.44	3.20	9,943.81	13,616.80
Railroad	592.70	5.75	3,406.03	4,108.59
Rock	3.67	.98	3.60	7.94
Stone on Concrete	4,881.19	7.95	38,805.46	44,575.02
Stone on Sand	114,857.76	5.17	593,814.62	729,576.49
Stone Walk	12,205.35	.75	9,554.41	23,961.13
Wood Block on Concrete	4,232.68	7.83	33,141.88	38,144.91
Wood Block on Sand	2,216.11	5.05	11,191.36	13,810.79
Wood Block on Tarvia	57.32	7.96	455.69	523.44
Total	355,701.17		$1,841,641.88	$2,233,798.91

[fol. 11348] COMPANY WIDE CASE, HOGAN EXHIBIT No. 5

Sheet No. 1

The Ohio Bell Telephone Company

Exchange and Toll Underground Conduit and Manholes Including Subsidiary Conduit as of June 30, 1925, by Philip Hogan

Main Line Conduit	$7,583,785.69
Subsidiary Conduit	1,253,344.87
Manholes	2,644,484.52
Pavement	2,884,163.77
Grand Total	$14,365,778.85

[fol. 11349] Sheet No. 2

Toll & Exchange Underground Conduit as of June 30, 1925

Manholes

By Philip Hogan

Total Cost for Avg. Manhole

Cost of material	$102.66
Supply expense 4%	4.11
Total cost of material	$106.77
Total Labor	138.79
Supervision 25%	34.70
Incidentals 18%	24.98
Tool expense 1.7%	2.36
Total cost of avg. manhole	$307.60

8,172	N.H's	100% owned	@ 307.60	$2,513,707.20
591	"	71.43% "	@ 219.72	129,854.52
12	"	25% "	@ 76.90	922.80
		Total cost of Manholes		$2,644,484.52

[fol. 11350] Company Wide Case, Hogan Exhibit No. 5—Continued

Sheet No. 3

Toll & Exchange Underground Conduit as of June 30, 1925

Item		Unit	Quantity	Unit cost	Reproduction cost new
Main Line Conduit					
Single Tile:					
1 Duct		Tr. Ft.	24,003.7	$1.33	$31,924.92
2 "		" "	88,466.9	1.64	145,085.72
3 "		" "	37,220.2	2.35	87,467.47
4 "		" "	133,396.6	2.54	338,801.96
4 Duct—O.B.T.Co.	89%				
A.T.&T.Co.	11%	" "	657.3	2.26	1,485.50
4 Duct—O.B.T.Co.	88%				
A.T.&T.Co.	12%	" "	299.7	2.24	671.33
4 Duct—O.B.T.Co.	66.67%				
A.T.&T.Co.	33.33%	" "	167	1.69	282.23
5 Duct		" "	34,385.6	3.21	110,377.78
5 Duct—O.B.T.Co.	80%				
P.T.Co.	20%	" "	138	2.57	354.66
6 Duct		" "	196,193.4	3.46	678,829.16
6 Duct—O.B.T.Co.	93%				
A.T.&T.Co.	7%	" "	447	3.22	1,439.34
6 Duct—O.B.T.Co.	66.7%				
A.T.&T.Co.	33.3%	" "	2,190	2.31	5,058.90
7 Duct		" "	64,058.3	3.89	249,186.79
7 Duct—O.B.T.Co.	85.72%				
A.T.&T.Co.	14.28%	" "	110	3.33	366.30
8 Duct		" "	65,924.4	4.17	274,904.75
8 Duct—O.B.T.Co.	95%				
A.T.&T.Co.	5%	" "	75.8	3.96	300.17
		Total			$1,926,536.98

[fol. 11351] Sheet No. 4

8 Duct—O.B.T.Co.	87.5%				
A.T.&T.Co.	12.5%	Tr. Ft.	4,533	$3.65	$16,545.45
8 Duct—O.B.T.Co.	85.71%				
A.T.&T.Co.	14.29%	" "	239	3.57	853.23
8 Duct—O.B.T.Co.	50%				
A.T.&T.Co.	50%	" "	2,810	2.085	5,858.85
9 Duct		" "	23,856.9	4.26	101,630.39
9 Duct—O.B.T.Co.	95%				
A.T.&T.Co.	5%	" "	251.8	4.05	1,019.79
10 Duct		" "	55,436.4	4.82	267,203.45
10 Duct—O.B.T.Co.	94.07%				
A.T.&T.Co.	5.93%	" "	1,129	4.53	5,114.37
10 Duct—O.B.T.Co.	88.89%				
A.T.&T.Co.	11.11%	" "	76.5	4.28	327.42
10 Duct—O.B.T.Co.	80%				
A.T.&T.Co.	20%	" "	2,632	3.86	10,159.52
10 Duct—O.B.T.Co.	70%				
A.T.&T.Co.	30%	" "	3,755	3.37	12,654.35
10 Duct—O.B.T.Co.	96%				
A.T.&T.Co.	4%	" "	165.6	4.63	766.73
10 Duct—O.B.T.Co.	86.8%				
A.T.&T.Co.	13.2%	" "	184.8	4.18	772.46
11 Duct		" "	2,993.8	4.94	14,787.37
12 Duct		" "	38,373.4	5.14	197,239.28
12 Duct—O.B.T.Co.	91.7%				
A.T.&T.Co.	8.3%	" "	1,474	.71	6,942.54
12 Duct—O.B.T.Co.	75%				
A.T.&T.Co.	25%	" "	836	3.85	3,218.60
		Total			$645,093.80

[fol. 11352] Company Wide Case, Hogan Exhibit No. 5—Continued

Sheet No. 5

Item		Unit	Quantity	Unit cost	Reproduction cost new
Main Line Conduit—Continued					
Single Tile—Continued.					
12 Duct—O.B.T.Co.	90.91%				
A.T.&T.Co.	9.09%	Tr. Ft.	65	$4.67	$303.55
13 Duct		" "	12,748.3	5.56	70,880.55
13 Duct—O.B.T.Co.	76.9%				
A.T.&T.Co.	23.1%	" "	483	4.28	2,067.24
14 Duct		" "	6,067	5.76	34,945.92
14 Duct—O.B.T.Co.	97%				
A.T.&T.Co.	3%	" "	92	5.59	514.28
14 Duct—O.B.T.Co.	93.75%				
A.T.&T.Co.	6.25%	" "	531.8	5.40	2,871.72
14 Duct—O.B.T.Co.	92.9%				
A.T.&T.Co.	7.1%	" "	1,133	5.35	6,061.55
14 Duct—O.B.T.Co.	91.20%				
A.T.&T.Co.	8.80%	" "	982.8	5.25	5,159.70
14 Duct—O.B.T.Co.	95.89%				
A.T.&T.Co.	4.11%	" "	458	5.52	2,528.16
15 Duct		" "	7,403.3	5.97	44,197.70
16 Duct		" "	10,420.9	6.46	67,319.01
17 Duct		" "	2,369	6.76	16,014.44
18 Duct		" "	4,802.1	6.84	32,846.36
18 Duct—O.B.T.Co.	96.86%				
A.T.&T.Co.	3.14%	" "	234.6	6.63	1,555.40
19 Duct		" "	2,968	7.18	21,310.24
20 Duct		" "	8,356.1	7.18	59,996.80
20 Duct—O.B.T.Co.	95%				
A.T.&T.Co.	5%	" "	668.8	6.82	4,561.22
21 Duct		" "	1,570	7.72	12,120.40
		Total			$385,254.24

[fol. 11353]

Sheet No. 6

21 Duct—O.B.T.Co.	95%				
A.T.&T.Co.	5%	Tr. Ft.	21	$7.33	$153.93
22 Duct		" "	1,526.8	8.03	12,260.20
23 Duct		" "	463.4	8.33	3,860.12
24 Duct		" "	2,699.3	8.22	22,188.24
24 Duct—O.B.T.Co.	96%				
A.T.&T.Co.	4%	" "	499.6	7.89	3,941.84
24 Duct—O.B.T.Co.	97.68%				
A.T.&T.Co.	2.32%	" "	214.5	8.03	1,722.43
25 Duct		" "	12,246	8.72	106,785.12
26 Duct		" "	720.5	8.93	6,434.06
26 Duct—O.B.T.Co.	96%				
A.T.&T.Co.	4%	" "	51.5	8.57	441.35
26 Duct—O.B.T.Co.	97.86%				
A.T.&T.Co.	2.14%	" "	139	8.74	1,214.86
28 Duct		" "	887	9.37	8,311.19
28 Duct—O.B.T.Co.	96%				
A.T.&T.Co.	4%	" "	779.2	8.99	7,005.01
29 Duct		" "	273	9.81	2,678.13
30 Duct		" "	3,739.7	10.02	37,471.79
31 Duct		" "	400	10.22	4,088.00
33 Duct		" "	61	10.76	656.36
35 Duct		" "	120.3	11.26	1,354.58
36 Duct		" "	1,491.6	11.49	17,138.48
37 Duct		" "	141	12.06	1,700.46
40 Duct		" "	1,026	12.69	13,019.94
42 Duct		" "	246.5	13.36	3,293.24
44 Duct		" "	198	13.84	2,740.32
44 Duct—O.B.T.Co.	98%				
A.T.&T.Co.	2%	" "	1.5	13.56	20.34
		Total			$258,479.96

[fol. 11354] Company Wide Case, Hogan Exhibit No. 5—Continued

Sheet No. 7

Item		Unit	Quantity	Unit cost	Reproduction cost new
Main Line Conduit—Continued					
Single Tile—Continued					
45 Duct		Tr. Ft.	562	$14.04	$7,890.48
46 Duct		"	9	14.25	128.25
48 Duct		"	324.2	14.66	4,890.37
48 Duct—O.B.T.Co.	97.88%				
A.T.&T.Co.	2.12%	"	210	14.35	3,013.50
49 Duct—O.B.T.Co.	97.9%				
A.T.&T.Co.	2.1%	"	174	14.98	2,606.52
54 Duct		"	29	16.26	471.54
55 Duct		"	72	16.55	1,191.60
60 Duct		"	105	17.95	1,884.75
84 Duct		"	105	23.97	2,516.85
96 Duct		"	12	26.75	321.00
		Total			$24,923.86
Multiple Tile:		Total Single Tile			$3,240,288.37
2 Duct		"	121,189.2	1.55	187,843.26
2 Duct—O.B.T.Co.	50%				
P.T.Co.	50%	"	782.6	.72	563.47
2 Duct—O.B.T.Co.	50%				
Bratenahl Vil.	50%	"	172	.72	123.84
3 Duct		"	28,115.1	1.95	54,824.44
3 Duct—O.B.T.Co.	50%				
W.U.T.Co.	50%	"	169	.97	163.93
4 Duct		"	318,516.6	2.20	700,736.52
4 Duct—O.B.T.Co.	33.33%				
A.T.&T.Co.	66.67%	"	868	.73	633.64
4 Duct—O.B.T.Co.	50%				
A.T.&T.Co.	50%	"	2,758	1.10	3,033.80
4 Duct—O.B.T.Co.	89.2%				
A.T.&T.Co.	10.8%	"	451	1.96	883.96
		Total			$948,806.86

[fol. 11355]

Sheet No. 8

4 Duct—O.B.T.Co.	86%				
A.T.&T.Co.	14%	Tr. Ft.	907	$1.89	$1,714.23
4 Duct—O.B.T.Co.	81.7%				
A.T.&T.Co.	18.3%	"	3	1.80	5.40
4 Duct—O.B.T.Co.	48.76%				
A.T.&T.Co.	51.24%	"	8,617	1.07	9,220.19
4 Duct—O.B.T.Co.	66.67%				
W.U.T.Co.	33.33%	"	129	1.47	189.63
4 Duct—O.B.T.Co.	50%				
W.U.T.Co.	25%				
P.T.Co.	25%	"	27	1.10	29.70
4 Duct—O.B.T.Co.	50%				
P.T.Co.	50%	"	5,297	1.10	5,826.70
5 Duct		"	10,420.4	2.85	29,698.14
5 Duct—O.B.T.Co.	80%				
City	20%	"	179	2.28	408.12
6 Duct		"	364,941	2.93	1,069,277.13
6 Duct—O.B.T.Co.	66.7%				
A.T.&T.Co.	33.3%	"	3,470	1.95	6,766.50
6 Duct—O.B.T.Co.	50%				
A.T.&T.Co.	50%	"	1,324	1.46	1,933.04
6 Duct—O.B.T.Co.	93%				
A.T.&T.Co.	7%	"	2,646.5	2.72	7,198.48
6 Duct—O.B.T.Co.	89.2%				
A.T.&T.Co.	10.8%	"	122.5	2.61	319.72
6 Duct—O.B.T.Co.	83.3%				
A.T.&T.Co.	16.7%	"	11,785	2.44	28,755.40
		Total			$1,161,342.23

[fol. 11356] Company Wide Case, Hogan Exhibit No. 5—Continued

Sheet No. 9

Item		Unit	Quantity	Unit cost	Reproduction cost new
Main Line Conduit—Continued					
Multiple Tile—Continued					
6 Duct—O.B.T.Co.	73.60%				
A.T.&T.Co.	26.40%	Tr. Ft.	8,550.2	$2.16	$18,468.43
6 Duct—O.B.T.Co.	50%				
A.T.&T.Co.	50%	"	48.0	1.46	70.08
6 Duct—O.B.T.Co.	40%				
A.T.&T.Co.	60%	"	4,842	1.17	5,665.14
6 Duct—O.B.T.Co.	20%				
A.T.&T.Co.	80%	"	7,688	.59	4,535.92
6 Duct—O.B.T.Co.	66.67%				
W.U.T.Co.	33.33%	"	1,312	1.95	2,558.40
6 Duct—O.B.T.Co.	50%				
W.U.T.Co.	25%				
P.T.Co.	25%	"	2,404.6	1.46	3,510.71
6 Duct—O.B.T.Co.	80%				
P.T.Co.	20%	"	1,624	2.34	3,800.16
6 Duct—O.B.T.Co.	77.78%				
W.U.T.Co.	22.22%	"	1,326.3	2.28	3,023.96
6 Duct—O.B.T.Co.	80%				
A.T.&T.Co.	20%	"	2,306	2.34	5,396.04
6 Duct—O.B.T.Co.	66.67%				
P.T.Co.	33.33%	"	292	1.95	569.40
6 Duct—O.B.T.Co.	66.67%				
P.T.Co.	33.33%	"	471	1.95	918.45
6 Duct—O.B.T.Co.	66.67%				
City	33.33%	"	62	1.95	120.90
7 Duct		"	15,962.6	3.25	51,878.45
7 Duct—O.B.T.Co.	83.33%				
A.T.&T.Co.	16.67%	"	2,473	2.71	6,701.83
		Total			$107,217.87

[fol. 11357] Sheet No. 10

7 Duct—O.B.T.Co.	85.37%				
A.T.&T.Co.	14.63%	"	223.7	2.77	$619.65
8 Duct		"	136,616.6	3.56	486,355.10
8 Duct—O.B.T.Co.	92.37%				
A.T.&T.Co.	7.63%	"	1,285	3.29	4,227.65
8 Duct—O.B.T.Co.	85.71%				
A.T.&T.Co.	14.29%	"	3,100.5	3.05	9,456.53
8 Duct—O.B.T.Co.	82.40%				
A.T.&T.Co.	17.60%	"	7,465.1	2.93	21,872.74
8 Duct—O.B.T.Co.	71.5%				
A.T.&T.Co.	28.5%	"	54	2.55	137.70
8 Duct—O.B.T.Co.	66.67%				
W.U.T.Co.	33.33%	"	209	2.37	495.33
8 Duct—O.B.T.Co.	50%				
W.U.T.Co.	25%				
P.T.Co.	25%	"	147	1.78	261.66
8 Duct—O.B.T.Co.	85.7%				
P.T.Co.	14.3%	"	604	3.05	1,842.20
8 Duct—O.B.T.Co.	92.37%				
A.T.&T.Co.	7.63%	"	473	3.29	1,556.17
8 Duct—O.B.T.Co.	66.67%				
P.T.Co.	33.33%	"	348	2.37	824.76
8 Duct—O.B.T.Co.	66.67%				
City	33.33%	"	49	2.37	116.13
9 Duct		"	75,271.5	3.46	260,439.39
9 Duct—O.B.T.Co.	88.89%				
A.T.&T.Co.	11.11%	"	4,809	3.08	14,811.73
		Total			$808,016.78

[fol. 11358] Company Wide Case, Hogan Exhibit No. 5—Continued

Sheet No. 11

Item		Unit	Quantity	Unit cost	Reproduction cost new
Main Line Conduit—Continued					
Multiple Tile—Continued					
9 Duct—O.B.T.Co.	87.5%				
A.T.&T.Co.	12.5%	Tr. Ft.	2,020	$3.00	$6,120.60
9 Duct—O.B.T.Co.	57.14%				
A.T.&T.Co.	42.86%	"	1,255	1.98	2,484.90
9 Duct—O.B.T.Co.	62.5%				
A.T.&T.Co.	37.5%	"	7,135	2.16	15,411.60
9 Duct—O.B.T.Co.	37.5%				
A.T.&T.Co.	62.5%	"	9,911	1.30	12,884.30
9 Duct—O.B.T.Co.	25%				
A.T.&T.Co.	75%	"	5,053	.86	4,345.58
10 Duct		"	50,726.9	4.04	204,936.68
10 Duct—O.B.T.Co.	90%				
A.T.&T.Co.	10%	"	29	3.64	105.56
10 Duct—O.B.T.Co.	75%				
A.T.&T.Co.	25%	"	680.5	3.03	2,061.91
10 Duct—O.B.T.Co.	66.67%				
A.T.&T.Co.	33.33%	"	456	2.69	1,226.64
10 Duct—O.B.T.Co.	62.5%				
A.T.&T.Co.	37.5%	"	1,046.6	2.52	2,637.43
10 Duct—O.B.T.Co.	88.89%				
P.T.Co.	11.11%	"	366	3.59	1,313.94
10 Duct—O.B.T.Co.	44.44%				
A.T.&T.Co.	55.56%	"	252	1.80	453.60
11 Duct		"	14,399.5	4.00	57,598.00
11 Duct—O.B.T.Co.	90%				
A.T.&T.Co.	10%	"	413	3.60	1,486.80
11 Duct—O.B.T.Co.	66.67%				
A.T.&T.Co.	33.33%	"	476	2.67	1,270.92
	Total				$314,338.46

[fol. 11359]

Sheet No. 12

11 Duct—O.B.T.Co.	70%				
A.T.&T.Co.	30%	Tr. Ft.	453	2.80	$1,268.40
12 Duct		"	68,055.8	4.25	289,237.15
12 Duct—O.B.T.Co.	91.67%				
A.T.&T.Co.	8.33%	"	1,243	3.89	4,835.27
12 Duct—O.B.T.Co.	91.46%				
A.T.&T.Co.	8.54%	"	384.8	3.89	1,496.87
12 Duct—O.B.T.Co.	90.91%				
A.T.&T.Co.	9.09%	"	1,029	3.86	3,971.94
12 Duct—O.B.T.Co.	70%				
A.T.&T.Co.	30%	"	51	2.97	151.47
12 Duct—O.B.T.Co.	75%				
A.T.&T.Co.	25%	"	2,336	3.19	7,451.84
12 Duct—O.B.T.Co.	72.7%				
A.T.&T.Co.	9.1%				
W.U.T.Co.	18.2%	"	336	3.09	1,038.24
12 Duct—O.B.T.Co.	63.6%				
A.T.&T.Co.	36.4%	"	2,778	2.70	7,500.60
12 Duct—O.B.T.Co.	62.5%				
P.T.Co.	37.5%	"	48	2.66	127.68
12 Duct—O.B.T.Co.	45.5%				
A.T.&T.Co.	54.5%	"	826	1.93	1,594.18
12 Duct—O.B.T.Co.	90%				
A.T.&T.Co.	10%	"	515	3.82	1,967.30
13 Duct		"	1,137.9	4.55	5,177.44
13 Duct—O.B.T.Co.	75%				
A.T.&T.Co.	8.3%				
W.U.T.Co.	16.7%	"	349	3.41	190.09
	Total				$326,009.47

[fol. 11360] Company Wide Case, Hogan Exhibit No. 5—Continued

Sheet No. 13

Item		Unit	Quantity	Unit cost	Reproduction cost new
Main Line Conduit—Continued					
Multiple Tile—Continued					
14 Duct		Tr. Ft.	8,487.7	$4.75	$40,316.57
14 Duct—O.B.T.Co.	92.3%				
A.T.&T.Co.	7.7%	"	294	4.38	1,287.72
14 Duct—O.B.T.Co.	92.86%				
A.T.&T.Co.	7.14%	"	1,236	4.41	5,450.76
15 Duct		"	5,579.7	4.76	26,559.37
15 Duct—O.B.T.Co.	76%				
A.T.&T.Co.	24%	"	1,267.8	3.62	4,589.44
16 Duct		"	10,469.9	5.20	54,443.48
16 Duct—O.B.T.Co.	93.81%				
A.T.&T.Co.	6.19%	"	736	4.88	3,591.68
16 Duct—O.B.T.Co.	93.33%				
A.T.&T.Co.	6.67%	"	85	4.85	412.25
16 Duct—O.B.T.Co.	98%				
A.T.&T.Co.	2%	"	99.8	5.10	508.98
16 Duct—O.B.T.Co.	76%				
A.T.&T.Co.	24%	"	254	3.95	1,003.30
17 Duct		"	3,955.5	5.46	21,597.03
18 Duct		"	8,801.4	5.34	46,999.48
18 Duct—O.B.T.Co.	64.7%				
A.T.&T.Co.	35.3%	"	4,450	3.45	15,352.50
18 Duct—O.B.T.Co.	88.89%				
A.T.&T.Co.	11.11%	"	256	4.75	1,216.00
18 Duct—O.B.T.Co.	94.12%				
A.T.&T.Co.	5.88%	"	60	5.03	301.80
18 Duct—O.B.T.Co.	94.44%				
A.T.&T.Co.	5.56%	"	173	5.04	871.92
		Total			$224,502.28

[fol. 11361]

Sheet No. 14

18 Duct—O.B.T.Co.	60.61%				
A.T.&T.Co.	6.06%				
W.U.T.Co.	33.33%	Tr. Ft.	19	$3.24	$61.56
19 Duct		"	236	5.78	1,364.08
20 Duct		"	6,624.6	5.95	39,416.37
20 Duct—O.B.T.Co.	97.5%				
A.T.&T.Co.	2.5%	"	1,175	5.80	6,815.00
21 Duct		"	36	6.10	219.60
22 Duct		"	186	6.38	1,186.68
23 Duct		"	445	6.70	2,981.50
23 Duct—O.B.T.Co.	95.45%				
A.T.&T.Co.	4.55%	"	217	6.39	1,386.63
24 Duct		"	3,338.3	6.62	22,099.55
24 Duct—O.B.T.Co.	97.9%				
A.T.&T.Co.	2.1%	"	180	6.48	1,166.40
24 Duct—O.B.T.Co.	73.6%				
A.T.&T.Co.	26.4%	"	292	4.87	1,422.04
24 Duct—O.B.T.Co.	95.8%				
A.T.&T.Co.	4.2%	"	312	6.34	1,978.08
24 Duct—O.B.T.Co.	95.4%				
A.T.&T.Co.	4.6%	"	92	6.31	580.52
24 Duct—O.B.T.Co.	70.58%				
W.U.T.Co.	25.00%				
A.T.&T.Co.	4.42%	"	1,114	4.67	5,202.38
25 Duct		"	33	6.96	229.68
26 Duct		"	743.3	7.59	5,641.65
26 Duct—O.B.T.Co.	96.15%				
A.T.&T.Co.	3.85%	"	25.5	7.30	186.15
		Total			$91,987.87

[fol. 11362] Company Wide Case, Hogan Exhibit No. 5—Continued

Sheet No. 15

Item		Unit	Quantity	Unit cost	Reproduction cost new
Main Line Conduit—Continued					
Multiple Tile—Continued					
27 Duct		Tr. Ft.	292.4	$7.15	$2,090.66
28 Duct		"	1,570.5	7.69	12,077.15
30 Duct		"	346	8.16	2,823.36
32 Duct		"	947	8.32	7,879.04
32 Duct—O.B.T.Co.	94.99%				
A.T.&T.Co.	5.01%				
35 Duct		"	13	8.19	106.47
36 Duct		"	48.2	9.02	434.76
36 Duct—O.B.T.Co.	98.4%	"	449	9.03	4,054.47
A.T.&T.Co.	1.6%				
36 Duct—O.B.T.Co.	97.15%	"	37	8.85	327.45
A.T.&T.Co.	2.85%				
36 Duct—O.B.T.Co.	97.22%	"	274.7	8.77	2,409.12
A.T.&T.Co.	2.78%				
40 Duct		"	294	8.78	2,581.32
44 Duct		"	718	10.14	7,280.52
46 Duct		"	60	11.38	682.80
48 Duct		"	476	11.66	5,550.16
50 Duct		"	3,102.5	11.95	37,074.87
52 Duct		"	41	12.49	512.09
58 Duct		"	222.7	12.89	2,870.60
60 Duct		"	497	14.13	7,022.61
84 Duct		"	339	14.45	4,898.55
112 Duct		"	210	18.76	3,939.60
Fiber Conduit:					
1 Duct		"	8.6	22.79	195.99
2 Duct		"	443	1.34	593.62
3 Duct		"	5,743	1.66	9,533.38
4 Duct		"	3,849	2.38	9,160.62
4 Duct—O.B.T.Co.	75%		10,650	2.58	27,477.00
P.T.Co.	25%				
5 Duct		"	558.8	1.935	1,081.28
		"	4,710.7	3.255	15,333.33
		Total			$167,990.82

[fol. 11363]

Sheet No. 16

6 Duct		Tr. Ft.	1,436.9	$3.51	$5,043.52
7 Duct		"	879	3.95	3,472.05
8 Duct		"	1,107.2	4.25	4,705.60
9 Duct		"	2	4.35	8.70
10 Duct		"	263.8	4.92	1,297.90
12 Duct		"	113	5.255	593.82
16 Duct		"	30.1	6.61	198.96
25 Duct		"	11	8.96	98.56
42 Duct		"	32	13.765	440.48
Sewer Tile:					
1 Duct		"	10,514.9	1.38	14,510.56
2 Duct		"	6,209	1.74	10,803.66
3 Duct		"	186.1	2.50	465.25
4 Duct		"	1,975.6	2.74	5,413.14
4 Duct—O.B.T.Co.	48.76%				
A.T.&T.Co.	51.24%				
5 Duct—O.B.T.Co.	75%	"	18	1.34	24.12
A.T.&T.Co.	25%				
6 Duct—O.B.T.Co.	50%	"	342	2.595	887.49
W.U.T.Co.	25%				
P.T.Co.	25%				
8 Duct		"	81	1.88	152.28
12 Duct		"	116	4.58	531.28
19 Duct		"	18	5.33	95.94
		"	17.6	7.265	127.86

Company Wide Case—Hogan Exhibit No. 5—Continued
Sheet No. 16—Continued

Item		Unit	Quantity	Unit cost	Reproduction cost new
Main Line Conduit—Continued					
Creosoted Wood:					
1 Duct		"	7,441	1.49	11,087.09
2 Duct		"	1,945.3	1.96	3,812.79
3 Duct		"	2,190.5	2.82	6,177.21
4 Duct		"	511.3	3.17	1,621.46
4 Duct—O.B.T.Co.	48.76%				
A.T.&T.Co.	51.24%	"	106.3	1.55	165.08
		Total			$71,734.80
[fol. 11364]		Sheet No. 17			
4 Duct—O.B.T.Co.	33.33%				
A.T.&T.Co.	66.67%	Tr. Ft.	492	$1.07	$526.44
5 Duct		"	6.4	4.00	25.60
6 Duct		"	2,975.3	4.40	13,091.32
6 Duct—O.B.T.Co.	73.60%				
A.T.&T.Co.	26.40%	"	98	3.24	317.52
7 Duct		"	107.6	4.99	536.92
8 Duct		"	604.6	5.43	3,282.98
9 Duct		"	54.8	5.68	311.26
9 Duct—O.B.T.Co.	62.5%				
A.T.&T.Co.	37.5%	"	889	3.55	3,155.95
10 Duct		"	1,182	6.40	7,564.80
10 Duct—O.B.T.Co.	88.9%				
A.T.&T.Co.	11.1%	"	1,309	5.69	7,448.21
11 Duct—O.B.T.Co.	90%				
A.T.&T.Co.	10%	"	194	6.00	1,164.00
30 Duct		"	74	14.75	1,091.50
Iron Pipe					
1 Duct		"	1,358.1	2.06	2,797.69
2 Duct		"	1,511.7	3.10	4,686.27
3 Duct		"	346.5	4.54	1,573.11
4 Duct		"	857	5.46	4,679.22
5 Duct		"	489.3	6.86	3,356.60
6 Duct		"	702.7	7.84	5,509.17
6 Duct—O.B.T.Co.	93%				
A.T.&T.Co.	7%	"	65	7.29	473.85
6 Duct—O.B.T.Co.	80%				
A.T.&T.Co.	20%	"	68	6.27	426.36
		Total			$62,018.77
[fol. 11365]		Sheet No. 18			
6 Duct—O.B.T.Co.	50%				
W.U.T.Co.	25%				
P.T.Co.	25%	Tr. Ft.	115	$3.92	$450.80
7 Duct		"	100	9.00	900.00
8 Duct		"	429.1	10.01	4,295.29
9 Duct		"	279	10.83	3,021.57
10 Duct		"	64	12.12	775.68
12 Duct		"	333.1	13.90	4,630.09
12 Duct—O.B.T.Co.	71.82%				
A.T.&T.Co.	18.18%				
W.U.T.Co.	10.00%	"	15	9.98	149.70
21 Duct		"	18	23.05	414.90
25 Duct		"	400	26.96	10,784.00
36 Duct—O.B.T.Co.	98.4%				
A.T.&T.Co.	1.6%	"	72	43.79	3,152.88
Wood Box		"	356	1.07	381.00
Concrete Box		"	64.1	1.74	111.50
Tunnel—4'x5'		"	50	11.84	592.00
Trench for Buried Cable		"	12,830	.33	4,234.00
		Total			$33,606.41
		Total multiple			$4,312,606.73

Company Wide Case—Hogan Exhibit No. 5—Continued

[fol. 11366]

Sheet No. 19

Toll Underground Conduit

Conduit:				
Single Tile:				
1 Duct	Tr. Ft.	198.5	$1.33	$264.00
2 Duct	"	142	1.64	232.88
3 Duct	"	51	2.35	119.85
Multiple tile:				
2 Duct	"	13,091	1.57	20,552.87
2 Duct—O.B.T.Co. 50%) A.T.&T.Co. 50%)	"	92	.785	72.22
4 Duct	"	148.5	2.21	328.18
4 Duct—3 duct A.T.&T.Co.) 1 duct O.B.T.Co.—25%)	"	3,112	.55	1,711.60
6 Duct	"	494	2.93	1,447.42
Creosoted wood:				
1 Duct	"	48	1.49	71.52
2 Duct	"	60	1.96	117.60
Iron Pipe:				
1 Duct	"	2,020	2.06	4,161.20
Sewer Tile:				
1 Duct	"	512	1.38	706.56
2 Duct	"	30	1.74	52.20
3 Duct	"	340	2.50	850.00
Total Toll				$30,688.10

[fol. 11367]

Sheet No. 20

Item	Unit	Quantity	Unit cost	Reproduction cost new
Subsidiary Conduit				
Single Tile:				
1 Duct	Tr. Ft.	252,813	$1.22	$308,431.86
2 Duct	"	174,640.2	1.53	267,199.51
2 Duct—O.B.T.Co. 50% P.T.Co. 50%	"	150	.76	114.00
2 Duct—O.B.T.Co. 50% Bratenahl 50%	"	61	.76	46.36
3 Duct	"	39,825.4	2.19	87,217.63
3 Duct—O.B.T.Co. 66.67% W.U.T.Co. 33.33%	"	122	1.46	178.12
4 Duct	"	11,829	2.33	27,561.57
4 Duct—O.B.T.Co. 66.67% A.T.&T.Co. 33.33%	"	245.5	1.55	380.52
4 Duct—O.B.T.Co. 80% P.T.Co. 20%	"	54	1.86	100.44
4 Duct—O.B.T.Co. 50% W.U.T.Co. 25% P.T.Co. 25%	"	115	1.16	133.40
5 Duct	"	1,060.2	2.65	2,809.53
6 Duct	"	2,784	2.92	7,983.28
6 Duct—O.B.T.Co. 83.33% W.U.T.Co. 16.67%	"	79	2.43	191.97
7 Duct	"	212.6	3.32	705.83
8 Duct	"	259.5	3.36	871.92
8 Duct—O.B.T.Co. 87.50% A.T.&T.Co. 12.50%	"	62	2.94	182.28
11 Duct	"	118	4.27	503.86
Total				$704,612.18

Company Wide Case, Hogan Exhibit No. 9—Continued

[fol. 11368] Sheet No. 21

Item		Unit	Quantity	Unit cost	Reproduction cost new
Subsidiary Conduit—Continued					
Multiple Tile:					
2 Duct		Tr. Ft.	44,591.7	$1.08	$48,159.04
2 Duct—O.B.T.Co.	50%				
A.T.&T.Co.	50%	"	290	.54	156.60
2 Duct—O.B.T.Co.	50%				
P.T.Co.	50%	"	562.2	.54	303.59
3 Duct		"	10,848	1.39	15,078.72
3 Duct—O.B.T.Co.	93.06%				
A.T.&T.Co.	6.94%	"	53	1.29	68.37
4 Duct		"	6,314.5	1.47	9,282.32
4 Duct—O.B.T.Co.	50%				
P.T.Co.	50%	"	702.7	.735	516.48
4 Duct—O.B.T.Co.	66.67%				
A.T.&T.Co.	33.33%	"	128	.98	125.44
5 Duct		"	526.4	1.74	915.94
6 Duct		"	2,178.8	1.81	3,943.63
7 Duct		"	240.5	2.08	500.24
8 Duct		"	1,079.2	2.32	2,503.74
9 Duct		"	76	2.40	182.40
10 Duct		"	55	2.66	146.30
12 Duct		"	103	3.06	317.24
24 Duct		"	3	5.55	16.65
25 Duct		"	45	5.86	263.70
Fiber Conduit:					
1 Duct		"	21,569.8	1.24	26,746.55
2 Duct		"	8,868.6	1.56	13,835.02
3 Duct		"	1,139.4	2.08	2,369.95
4 Duct		"	478	2.21	1,056.38
6 Duct		"	39	2.74	106.86
12 Duct		"	3	4.65	13.95
		Total			$126,609.11

[fol. 11369] Sheet No. 22

Sewer Tile:					
1 Duct		Tr. Ft.	155,390.7	$ .93	$144,513.35
2 Duct		"	77,076.3	1.19	91,720.80
3 Duct		"	15,230.4	1.60	24,368.64
3 Duct—O.B.T.Co.	85.60%				
A.T.&T.Co.	14.40%	"	33	1.37	45.21
3 Duct—O.B.T.Co.	82.20%				
A.T.&T.Co.	17.80%	"	58	1.32	76.56
3 Duct—O.B.T.Co.	66.67%				
W.U.T.Co.	33.33%	"	111	1.07	118.77
3 Duct—O.B.T.Co.	50%				
P.T.Co.	50%	"	53	.80	42.40
3 Duct—O.B.T.Co.	33.33%				
P.T.Co.	66.67%	"	79	.53	41.87
4 Duct		"	3,846.1	1.76	6,769.14
4 Duct—O.B.T.Co.	50%				
W.U.T.Co.	25%				
P.T.Co.	25%	"	29	.88	25.52
4 Duct—O.B.T.Co.	50%				
A.T.&T.Co.	50%	"	137.8	.88	121.26

Company Wide Case—Hogan Exhibit No. 5—Continued

Sheet No. 22—Continued

Item		Unit	Quantity	Unit cost	Reproduction cost new
Subsidiary Conduit—Continued					
Sewer Tile—Continued					
5 Duct		Tr. Ft.	341.2	$2.08	$709.70
5 Duct—O.B.T.Co.	66.67%				
W.U.T.Co.	33.33%	"	48	1.39	66.72
5 Duct—O.B.T.Co.	70%				
P.T.Co.	30%	"	73.9	1.46	107.89
6 Duct		"	37	2.33	86.21
6 Duct—O.B.T.Co.	66.67%				
P.T.Co.	33.33%	"	4	1.55	6.20
		Total			$268,820.24
[fol. 11370]		Sheet No. 23			
8 Duct		Tr. Ft.	21	$3.40	$61.11
9 Duct		"	52	3.77	169.52
Iron Pipe:					
1 Duct		"	31,540.4	1.61	50,780.04
2 Duct		"	11,377.4	2.54	28,896.60
3 Duct		"	1,784	3.64	6,493.76
3 Duct—O.B.T.Co.	66.66%				
W.U.T.Co.	16.67%				
P.T.Co.	16.67%	"	5	2.43	12.15
3 Duct—O.B.T.Co.	33.34%				
W.U.T.Co.	33.33%				
P.T.Co.	33.33%	"	12	1.21	14.52
4 Duct		"	913.6	4.48	4,092.93
5 Duct		"	41	5.48	224.68
6 Duct		"	62.7	6.42	402.53
Creosoted Wood:					
1 Duct		"	48,417.5	1.04	50,354.20
2 Duct		"	7,254.6	1.40	10,156.44
3 Duct		"	567.7	1.92	1,089.98
4 Duct		"	36.2	2.19	79.28
Tunnel:					
4'0"x5'0"		"	40	11.84	473.60
		Total			$153,303.34
		Total Subsidiary			$1,253,344.87

fols. 11371-11372]

COMPANY WIDE CASE, HOGAN EXHIBIT No. 9

Sheet No. 1—Section No. 1

The Ohio Bell Telephone Company

Reproduction Costs—Summary

As of June 30, 1925

By Philip Hogan

	Reproduction Cost new
Exchange Pole Lines	$12,388,600.97
Exchange Aerial Cable	9,191,127.78
Exchange Aerial Wire	5,347,826.44
Exchange U.G. Cable	11,702,845.87
Exchange Submarine Cable	21,104.34
Interior Block Wires	99,435.46
Toll Pole Lines	7,786,901.87
Toll Aerial Cable	539,873.23
Toll Aerial Wire	3,837,651.78
Toll U.G. Cable	456,423.46
Toll Submarine Cable	13,509.12
Total	$51,385,300.32

[fol. 11373] The Ohio Bell Telephone Company

Sheet No. 2—Section No. 1

Reproduction Costs, Exchange Pole Lines—Northern Cedar

As of June 30, 1925

By Philip Hogan

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Poles				
15', Avg Class D	Each	2,417.9	15.003	36,275.75
18', Avg Class E	"	8,866.2	15.359	136,175.97
20', Avg Class D	"	73,455.2	15.697	1,153,026.27
22', Avg Class E	"	47,678.4	17.279	823,835.07
25', Avg Class D	"	103,438.6	21.547	2,228,688.07
30', Avg Class C	"	61,313.7	26.742	1,639,650.97
35', Avg Class C	"	63,135	37.371	2,359,418.09
40', Avg Class C	"	34,509.8	45.716	1,577,650.02
45', Avg Class C	"	16,295.8	53.993	879,859.13
50', Avg Class C	"	7,247.9	61.131	443,071.37
55', Avg Class C	"	2,545.2	73.468	186,990.75
60', Avg Class C	"	908.4	86.920	78,958.13
65', Avg Class D	"	265.5	99.138	26,321.14
70', Avg Class C	"	54.2	113.720	6,163.62
75', Avg Class C	"	8	133.670	1,069.36
80', Avg Class B	"	1.7	166.597	283.21
107', Avg Class B	"	1	221.562	221.56
Crossarms Avg. 10 Pin (10' 0" Fir)		264,910	3.0612	810,942.49
Total				12,388,600.97

[fol. 11374]

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 3—Section No. 1

Reproduction Costs—Exchange Aerial Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
No. 19 B. & S. Ga. Cable				
2 Pair	Feet	480	$.24	$115.20
4 "	"	200	.25	50.00
6 "	"	360	.26	93.60
11 "	"	357	.28	99.96
16 "	"	5,345	.32	1,710.40
26 "	"	133,763	.38	50,829.94
51 "	"	571,809.5	.51	291,622.85
61 "	"	2,741	.57	1,562.37
76 "	"	23,479	.63	14,791.77
101 "	"	325,251	.76	247,190.76
121 "	"	3,103	.88	2,730.64
152 "	"	54,183	1.01	54,724.83
202 "	"	112,532.5	1.26	141,790.95
252 "	"	592	1.49	882.08
303 "	"	16,579	1.71	28,350.09
404 "	"	76	1.94	147.44
No. 20 B. & S. Ga. Cable				
11 Pair	"	1,078	.32	344.96
16 "	"	380	.35	133.00
26 "	"	321,786	.43	138,367.98
31 "	"	14	.44	6.16
51 "	"	236,169	.57	134,616.33
76 "	"	71,814	.69	49,551.66
91 "	"	1,898	.79	1,499.42
101 "	"	108,267	.85	92,026.95
126 "	"	28,137	.96	27,011.52
152 "	"	12,057	1.14	13,744.98
177 "	"	672	1.25	840.00
202 "	"	20,653	1.36	28,088.08
303 "	"	721	1.79	1,290.59
404 "	"	1,272	2.19	2,785.68
No. 22 B. & S. Ga. Cable				
6 Pair	"	1,025	.24	246.00
11 "	"	13,571.5	.26	3,528.59
16 "	"	173,379.5	.27	46,812.47
21 "	"	518	.29	150.22
26 "	"	3,707,270.5	.31	1,149,253.86

[fol. 11375]

Sheet No. 4—Section No. 1

31 Pair	Feet	4,775	$.32	$1,528.00
51 "	"	4,658,566.5	.38	1,770,255.27
61 "	"	39,461	.42	16,573.62
76 "	"	311,117	.47	146,224.99
101 "	"	2,118,519.5	.54	1,144,000.53
111 "	"	703	.56	393.68
121 "	"	66,975	.60	40,185.00
126 "	"	25,828	.61	15,755.08
152 "	"	628,055.5	.68	427,077.74
202 "	"	841,900	.83	698,777.00
252 "	"	2,729	.97	2,674.13
303 "	"	120,552.5	1.11	133,813.28
404 "	"	154,559	1.31	202,472.29
606 "	"	35,521.3	1.81	64,293.55
909 "	"	525	2.54	1,333.50

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 4—Section No. 1—Continued

Reproduction Costs—Exchange Aerial Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
No. 24 B. & S. Ga. Cable				
11 Pair	Feet	87	$ .25	$21.75
16 "	"	3,718	.26	966.68
21 "	"	325	.28	91.00
26 "	"	198,514	.29	57,569.06
41 "	"	60	.34	20.40
51 "	"	1,354,702.5	.36	487,692.90
76 "	"	1,050	.43	451.50
101 "	"	426,389.5	.49	208,930.86
152 "	"	2,934	.61	1,789.74
202 "	"	255,727	.73	186,680.71
303 "	"	2,235	.99	2,212.65
404 "	"	132,555.5	1.20	159,066.60
606 "	"	36,377	1.66	60,385.82
909 "	"	127	2.10	266.70
1212 "	"	355	2.76	979.80
Composite Cable				
10 Pair, 19 Ga. 40 Pair, 22 Ga.	"	1,864	.54	1,006.56
10 Pair, 19 Ga. 65 Pair, 22 Ga.	"	3,113	.65	2,023.45

[fol. 11376]

Sheet No. 5—Section No. 1

10 Pair 19 Ga. 90 Pair 22 Ga.	Feet	1,353	$ .76	$1,028.28
50 Pair 19 Ga. 50 Pair 22 Ga.	"	9,474	.84	7,958.16
50 Pair 19 Ga. 150 Pair 22 Ga.	"	13,415	.94	12,610.10
8 Quad 13 Ga., A. T. & T. 48 Quad 16 Ga.,-9 Quad A. T. & T. 39 Quad Toll 26 Pair 19 Ga.-Exch. 9.2%	"	41,976	.15	6,296.40
16 Pair 13 Ga. 4 Pair 16 Ga. 152 Pair 22 Ga.	"	51	1.26	64.26
25 Pair 16 Ga.-Toll 101 Pair 22 Ga.-Exch.-50.12%	"	296	.50	148.00
26 Pair 16 Ga.-Toll 126 Pair 22 Ga.-Exch.-54.66%	"	591	.60	354.60
26 Pair 16 Ga.-Toll 152 Pair 22 Ga.-Exch.-59.25%	"	1,378	.71	978.38
76 Pair 19 Ga. 51 Pair 20 Ga.	"	5,487	1.04	5,706.48
76 Pair 19 Ga. 51 Pair 20 Ga. 26 Pair 22 Ga.	"	2,758	1.14	3,144.12
76 Pair 19 Ga. 51 Pair 20 Ga. 51 Pair 22 Ga.	"	1,100	1.25	1,375.00
12 Quad 16 Ga. 283 Pair 19 Ga.	"	1,763	1.98	3,490.74
51 Pair 13 Ga. 86 Pair 19 Ga.	"	317	1.62	513.54

[fol. 11377]

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 6—Section No. 1

Reproduction Costs—Exchange Aerial Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Composite Cable (Cont'd)				
14 Pair 16 Ga.-Toll 101 Pair 19 Ga.-Exch. 11 Pair 13 Ga. 40 Pair 16 Ga.	Feet	319	$.69	$220.11
	"	5,492	.90	4,942.80
Terminals—Outside Unprotected				
10 Pair	Each	13	7.32	95.16
11 "	"	14,598	7.32	106,857.36
16 "	"	44,233	8.63	381,730.79
21 "	"	1	8.25	8.25
26 "	"	4,197	11.60	48,685.20
31 "	"	41	13.41	549.81
51 "	"	89	15.33	1,364.37
61 "	"	6	21.71	130.26
101 "	"	1	30.60	30.60
Terminals—Outside Protected				
1 Pair	"	11	5.85	64.35
6 "	"	6	13.14	78.84
11 "	"	2,727	17.23	46,986.21
16 "	"	984	20.76	20,427.84
21 "	"	7	25.92	181.44
26 "	"	2,797	26.97	75,435.09
31 "	"	6	37.12	222.72
41 "	"	1	44.10	44.10
51 "	"	512	52.14	26,695.68
61 "	"	1	60.97	60.97
76 "	"	11	66.55	732.05
101 "	"	112	99.02	11,090.24
121 "	"	1	114.40	114.40
126 "	"	6	119.56	717.36
152 "	"	42	138.45	5,814.90
202 "	"	46	178.87	8,228.02
303 "	"	6	351.41	2,108.46
404 "	"	9	441.53	3,973.77

[fol. 11378]

Sheet No. 7—Section No. 1

Terminals—Inside Unprotected				
11 Pair	Each	11	$5.03	$55.33
16 "	"	6	6.32	37.92
21 "	"	35	6.09	213.15
26 "	"	7	7.34	51.38
36 "	"	2	8.74	17.48
41 "	"	36	13.06	470.16
46 "	"	2	12.61	25.22
51 "	"	1	15.00	15.00
66 "	"	2	15.20	30.40
104 "	"	15	19.83	297.45
156 "	"	6	31.25	187.50
206 "	"	7	43.06	301.42
310 "	"	11	57.41	631.51
404 "	"	1	69.78	69.78
504 "	"	1	82.54	82.54
606 "	"	2	84.23	168.46

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 7—Section No. 1—Continued

Reproduction Costs—Exchange Aerial Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Terminals—Inside Protected				
11 "	Each	47	$18.99	$892.53
12 "	"	7	19.97	139.79
16 "	"	225	31.68	7,128.00
26 "	"	332	37.61	12,486.52
51 "	"	109	71.96	7,843.64
101 "	"	7	119.72	838.04
104 "	"	2	122.67	245.34
202 "	"	2	218.67	437.34
Loading Cases				
6 inch Iron Pipe Case containing 7 No. T-545 Coils	"	1	419.89	419.89
No. 8 Case containing 19 No. T-545 Coils	"	1	627.26	627.26
No. 10 Case containing 20 No. T-545 Coils	"	1	677.13	677.13
[fol. 11379] Sheet No. 8—Section No. 1				
No. 28-G Case containing 7 No. 582-A Coils	Each	2	$229.15	$458.30
No. 28-G Case containing 21 No. 582-A Coils	"	4	628.73	2,514.92
Total—Exchange Aerial Cable				$9,191,127.78
[fol. 11380] Sheet No. 9—Section No. 1				
Line Wire				
Bare Iron				
.165	Mile	10.556	$41.43	$437.34
.148	"	254.628	35.95	9,153.88
.134	"	690.710	32.39	22,372.10
.109	"	44,290.730	25.87	1,145,801.19
.083	"	3,293.319	22.38	73,704.48
Bare Copper				
.165	"	.832	101.44	84.40
.128	"	.076	71.52	5.44
.104	"	1,178.156	47.41	55,856.38
.080	"	3,523.769	35.35	124,565.23
.064	"	1,824.499	29.44	53,713.26
.051	"	38.385	24.61	944.65
Insulated Iron				
.148	"	.583	125.98	73.45
.109	"	252.841	86.35	21,832.83
.083	"	586,973	77.09	45,249.71
.065	"	.318	64.05	20.37
Insulated Copper				
.165	"	1.079	204.30	220.46
.128	"	.125	132.50	16.56
.104	"	12.681	91.32	1,158.08
.080	"	155.628	72.46	11,276.89
.064	"	71.701	50.50	3,620.99
.051	"	.664	42.78	28.41
Twisted Pair				
No. 14 B. & S. Ga. Iron	"	.086	177.54	15.27
No. 16 B. & S. Ga. Iron	"	8.407	159.53	1,341.17
No. 18 B. & S. Ga. Iron	"	.253	139.28	35.23
No. 14 B. & S. Ga. Copper	"	192.989	171.72	33,140.67
No. 16 B. & S. Ga. Copper	"	.080	160.16	12.81

[fol. 11381]

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 10—Section No. 1

Reproduction Costs—Exchange Aerial Wire

4—Distributing System

4-C—Exchange Aerial Wire—Acct. 243 (Cont'd)

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Twisted Pair (Cont'd)				
No. 17 B. & S. Ga. Copper Steel	Mile	12,104.515	$152.00	$1,839,886.28
No. 18 B. & S. Ga. Copper	"	94.312	137.17	12,936.78
No. 18 B. & S. Ga. Three Conductor Copper	"	.409	170.22	69.62
No. 19 B. & S. Ga. Copper	"	.213	128.85	27.45
No. 19 B. & S. Ga. Three Conductor Copper	"	.199	153.40	30.53
Drop Wire				
Drops (Avg. 17 Tw. Pr. C. S.)	Each	389,731	4.85	1,890,195.35
Total—Exchange Aerial Wire				$5,347,826.44

[fol. 11382]

Sheet No. 11—Section No. 1

Reproduction Costs—Exchange Underground Cable

Main Line Cable				
No. 13 B. & S. Ga. Cable				
27 Quad	Feet	21	$1.24	$26.04
No. 14 B. & S. Ga. Cable				
24 Pair	"	5,370	.71	3,812.70
No. 19 B. & S. Ga. Cable				
6 Pair	"	2,262	.25	565.50
8 "	"	4,561	.28	1,277.08
11 "	"	3,079	.28	862.12
12 "	"	850	.29	246.50
16 "	"	5,580	.31	1,729.80
21 "	"	5,501	.34	1,870.34
26 "	"	46,452	.37	17,187.24
31 "	"	3,420	.40	1,368.00
41 "	"	2,332	.45	1,049.40
51 "	"	88,969	.50	44,469.50
61 "	"	4,306	.55	2,368.30
71 "	"	274	.59	161.66
76 "	"	37,797	.62	23,434.14
91 "	"	1,344	.70	940.80
101 "	"	495,856.5	.74	366,933.81
111 "	"	1,294	.82	1,061.08
116 "	"	777	.83	644.91
121 "	"	666	.86	572.76
126 "	"	19,919	.89	17,727.91
131 "	"	555	.89	493.95
141 "	"	2,795	.95	2,655.25
152 "	"	224,978	.98	220,478.44
162 "	"	5,031	1.03	5,181.93
167 "	"	1,147	1.06	1,215.82
172 "	"	338	1.09	368.42
177 "	"	12,138	1.10	13,351.80
187 "	"	2,016	1.15	2,318.40
202 "	"	652,776	1.22	796,386.72
252 "	"	2,507	1.44	3,610.08

[fol. 11383]

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 12—Section No. 1

Reproduction Costs—Exchange Underground Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Main Line Cable (Cont'd)				
No. 19 B. & S. Ga. Cable (Cont'd)				
303 Pair	Feet	432,046.5	$1.66	$717,197.19
404 "	"	2,341	1.87	4,377.67
455 "	"	52,057	2.08	108,278.56
154 Quad	"	24	2.03	48.72
No. 20 B. & S. Ga. Cable				
26 Pair	"	4,808	.42	2,019.36
51 "	"	3,254	.55	1,789.70
76 "	"	3,131	.66	2,066.46
91 "	"	179	.76	136.04
101 "	"	4,959	.81	4,016.79
126 "	"	1,555	.92	1,430.60
152 "	"	1,790	1.09	1,951.10
177 "	"	494	1.19	587.86
202 "	"	36,230	1.29	46,736.70
303 "	"	89,106	1.70	151,480.20
404 "	"	4,779	2.07	9,892.53
No. 22 B. & S. Ga. Cable				
1 Pair	"	467	.22	102.74
6 "	"	120	.23	27.60
11 "	"	427	.25	106.75
16 "	"	1,288	.26	334.88
21 "	"	232	.28	64.96
26 "	"	63,888	.29	18,527.52
31 "	"	22	.31	6.82
41 "	"	362	.34	123.08
51 "	"	137,238	.37	50,778.06
61 "	"	441	.40	176.40
76 "	"	7,792	.44	3,428.48
101 "	"	215,962.5	.51	110,140.88
121 "	"	445	.56	249.20
126 "	"	1,802	.58	1,045.16
152 "	"	67,790.2	.65	44,063.63

[fol. 11384] Sheet No. 12—Section No. 1

177 Pair	Feet	1,376	$.71	$976.96
202 "	"	339,042	.78	264,452.76
252 "	"	370	.91	336.70
303 "	"	205,095.5	1.04	213,299.32
404 "	"	871,608.5	1.21	1,054,646.29
505 "	"	48	1.46	70.08
606 "	"	668,669.5	1.67	1,116,678.07
909 "	"	792,742.5	2.33	1,847,000.00
No. 24 B. & S. Ga. Cable				
16 Pair	"	446	.25	111.50
26 "	"	4,505	.28	1,261.40
51 "	"	16,309	.34	5,545.06
101 "	"	13,905	.46	6,396.30
152 "	"	856	.57	487.92
202 "	"	22,439	.68	15,258.52
303 "	"	472.5	.91	429.97
404 "	"	21,510	1.10	23,670.90
606 "	"	34,588	1.51	52,227.88
909 "	"	49,464	1.87	92,497.68
1212 "	"	272,454	2.45	667,512.30

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 13—Section No. 1—Continued

Reproduction Costs—Exchange Underground Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Composite Cable				
15 Pair No. 19 Ga. 101 Pair No. 22 Ga.	Feet	2,206	$.72	$1,588.32
50 Pair No. 19 Ga. 75 Pair No. 20 Ga. 75 Pair No. 22 Ga.	"	8,634	1.03	8,893.02
151 Quad No. 19 Ga. 3 Pair No. 19 Ga.	"	23,970	1.87	44,823.90
3 Quad No. 10 Ga. A. T. & T. Co. 12 Quad No. 13 Ga. 6 Quad A. T. & T.—6 Quad toll 278 Pair No. 22 Ga. Exch. 48.90%	"	4,050 Feet	.89	3,604.50

[fol. 11385]

Sheet No. 14—Section No. 1

3 Quad No. 10 Ga. A. T. & T. Co. 12 Quad No. 13 Ga. 9 Quad 3 Quad Toll 278 Pair No. 22 Ga.-Exch. 48.91%	Feet	1,848	$.89	$1,644.72
7 Quad No. 13 Ga.-Toll 17 Quad No. 16 Ga.-Toll 303 Pair No. 22 Ga.-Exch. 54.84%	"	9,906	.98	9,707.88
7 Quad No. 13 Ga.-Toll 429 Pair No. 22 Ga.-Exch. 79.17%	"	11,864	1.50	17,796.00
12 Quad No. 13 Ga.-Toll 363 Pair No. 22 Ga.-Exch. 65.23%	"	10,177	1.21	12,314.17
16 Quad No. 19 Ga.-Toll 268 Pair No. 19 Ga.-Exch. 89.33%	"	27,706	1.55	42,944.30
51 Pair No. 13 Ga. 86 Pair No. 19 Ga.	"	1,341	1.49	1,998.09
19 Pair No. 14 Ga. 35 Pair No. 19 Ga.	"	2,568	.76	1,951.68
21 Pair No. 14 Ga. 5 Pair No. 19 Ga.	"	2,105	.65	1,368.25
30 Pair No. 14 Ga. 100 Pair No. 19 Ga.	"	1,918	1.42	2,723.56
30 Pair No. 16 Ga. 70 Pair No. 19 Ga.	"	21,357	.94	20,075.58
8 Pair No. 14 Ga. 45 Pair No. 19 Ga.	"	9,089	.81	7,362.09
14 Quad No. 16 Ga.-Toll [illegible] Pair No. 19 Ga.-Exch. 79.67%	"	32,877	1.28	42,082.56
30 Pair No. 16 Ga.-Toll [illegible] Pair No. 19 Ga.-Exch. 78.53%	"	45,081	1.26	56,802.06

[fol. 11386]

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 15—Section No. 1

Reproduction Costs—Exchange Underground Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Composite Cable (Cont'd)				
37 Pair No. 16 Ga.-Toll 227 Pair No. 19 Ga.-Exch. 75.37%	Feet	36,734	$1.27	$46,652.18
19 Quad No. 16 Ga.-Toll 227 Pair No. 19 Ga.-Exch. 74.87%	"	11,775	1.30	15,307.50
25 Pair No. 19 Ga. 125 Pair No. 22 Ga.	"	2,348	.85	1,995.80
25 Pair No. 19 Ga. 175 Pair No. 22 Ga.	"	3,095	1.03	3,187.85
25 Pair No. 19 Ga. 225 Pair No. 22 Ga.	"	1,591	1.15	1,829.65
25 Pair No. 19 Ga. 275 Pair No. 22 Ga.	"	2,029	1.30	2,637.70
100 Pair No. 19 Ga. 100 Pair No. 22 Ga.	"	3,950	1.12	4,424.00
100 Pair No. 19 Ga. 300 Pair No. 22 Ga.	"	3,682	1.69	6,222.58
202 Pair No. 19 Ga. 253 Pair No. 22 Ga.	"	18,755	1.98	37,134.90
12 Quad No. 13 Ga.-Toll 22 Quad No. 16 Ga.-17 Quad Toll 5 Quad AT&T 126 Pair No. 19 Ga.-Exch. 40.56%	"	19,456	.67	13,035.52
21 Pair No. 14 Ga. 14 Pair No. 16 Ga. 40 Pair No. 19 Ga.	"	11,889	.94	11,175.66
16 Pair No. 14 Ga. 22 Pair No. 16 Ga. 92 Pair No. 19 Ga.	"	20,496	1.18	24,185.28
9 Pair No. 14 Ga. 14 Pair No. 16 Ga. 117 Pair No. 19 Ga.	"	12,732	1.14	14,514.48

[fol. 11387]

Sheet No. 16—Section No. 1

12 Quad No. 14 Ga.-Toll 26 Pair No. 16 Ga.-Exch. 40.52%	Feet	22,535	$.36	58,112.60
48 Quad No. 16 Ga. 278 Pair No. 22 Ga.	"	33,581	1.99	66,826.19
8 Quad No. 13 Ga. AT&T Co. 48 Quad No. 16 Ga. 9 Quad AT&T Co.—39 Quad Toll 26 Pair No. 19 Ga.-Exch. 9.20%	"	2,921	.14	408.94
151 Quad No. 19 Ga. 1 Pair No. 22 Ga.	"	242	1.86	450.12
154 Quad No. 19 Ga. 1 Quad No. 22 Ga. 1 Pair No. 22 Ga.	"	226.5	1.88	425.82

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 16—Section No. 1—Continued

Reproduction Costs—Exchange Underground Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Composite Cable (Cont'd)				
52 Quad No. 19 Ga. } 203 Pair No. 22 Ga. }	Feet	50	$1.49	$74.50
202 Pair No. 19 Ga. } 202 Pair No. 22 Ga. }	"	3,430	1.58	5,419.40
202 Pair No. 19 Ga. } 303 Pair No. 22 Ga. }	"	13,261	2.13	28,245.93
Loading Cases				
No. 10 case, containing 37 No. T-545 coils	Each	1	991.20	991.20
No. 22C case, containing 50 No. 554 coils	"	12	1,046.68	12,560.16
No. 22C case, containing 13 No. 574 coils—Toll 37 No. 574 coils—Exch. 74.00%	"	1	505.18	505.18

[fol. 11388]

Sheet No. 17—Section No. 1

No. 22C case, containing 37 No. 574 coils—Toll 13 No. 574 coils—Exch. 26.00%	Each	1	$177.50	$177.50
No. 22C case, containing 50 No. 574 coils	"	30	682.68	20,480.40
No. 23B case, containing 35 No. 574 coils	"	2	543.06	1,086.12
No. 23D case, containing 49 No. 506 coils	"	4	844.76	3,379.04
No. 23E case, containing 63 No. 506 coils	"	42	1,038.83	43,630.86
No. 23E case, containing 63 No. 574 coils	"	7	816.06	5,712.42
No. 23E case, containing 37 No. 554 coils—Toll 26 No. 554 coils—Exch. 41.27%	"	4	509.85	2,039.40
No. 23L case, containing 75 No. 554 coils	"	19	1,428.88	27,148.72
No. 23L case, containing 75 No. 574 coils	"	7	946.06	6,622.42
No. 23E case, containing 30 No. 506 coils—Toll 38 No. 506 coils—Exch. 52.38%	"	5	544.14	2,720.70
No. 23E case, containing 28 No. 514 coils—Toll 35 No. 514 coils—Exch. 55.56%	"	4	840.83	3,363.32
No. 27E case, containing 24 No. 561-A coils	"	4	1,492.56	5,970.24
48 No. 562-A coils				
No. 23G case, containing 21 No. 562-A coils	"	1	464.28	464.28

[fol. 11389]

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 18—Section No. 1

Reproduction Costs—Exchange Underground Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Loading Cases—Continued				
No. 28G case, containing 7 No. 582-A coils	Each	2	$208.18	$416.36
	Total Main			$8,885,721.26
Subsidiary Cable				
No. 16 B. & S. Ga. Cable				
11 Pair	Feet	25	$.74	$18.50
No. 19 B. & S. Ga. Cable				
2 Pair	"	2,452	.54	1,324.08
6 "	"	161	.56	90.16
8 "	"	203	.59	119.77
11 "	"	2,975	.60	1,785.00
16 "	"	1,983	.64	1,269.12
21 "	"	2,668	.68	1,814.24
26 "	"	31,297	.71	22,220.87
31 "	"	665.1	.74	492.17
41 "	"	680	.82	557.60
51 "	"	31,212	.88	27,466.56
61 "	"	1,603.3	.94	1,507.10
66 "	"	172	.97	166.84
76 "	"	2,476	1.03	2,550.28
101 "	"	8,874.4	1.20	10,649.28
121 "	"	994.8	1.34	1,333.03
126 "	"	393	1.38	542.34
152 "	"	4,380.6	1.51	6,614.71
167 "	"	118	1.61	189.98
177 "	"	926	1.67	1,546.42
202 "	"	3,788	1.83	6,932.04
252 "	"	215	2.13	457.95
303 "	"	1,251.9	2.42	3,029.60
404 "	"	480	2.78	1,334.40

[fol. 11390]

Sheet No. 19—Section No. 1

Item	Unit	Quantity	Unit cost	Reproduction Cost new
No. 20 B. & S. Ga. Cable				
11 Pair	Feet	108	$.62	$66.96
26 "	"	4,199	.75	3,149.25
51 "	"	1,834	.92	1,687.28
76 "	"	435	1.08	469.80
101 "	"	2,163	1.26	2,725.38
126 "	"	50	1.41	70.50
152 "	"	158	1.62	255.96
202 "	"	321	1.90	609.90
303 "	"	49	2.46	120.54
No. 22 B. & S. Ga. Cable				
1 Pair	"	51	.52	26.52
2 "	"	32	.53	16.96
6 "	"	1,351.5	.54	729.81
11 "	"	16,227.5	.56	9,087.40
16 "	"	36,528	.59	21,551.52

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 19—Section No. 1—Continued

Reproduction Costs—Exchange Underground Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Subsidiary Cable (Cont'd)				
No. 22 B. & S. Ga. Cable—Continued				
21 Pair	Feet	2,394	$.61	$1,460.34
26 "	"	404,329.5	.63	254,727.59
31 "	"	1,055.8	.65	686.27
51 "	"	108	.70	75.60
61 "	"	374,896.3	.74	277,413.86
76 "	"	3,671	.80	2,936.80
91 "	"	14,381	.86	12,367.66
101 "	"	58	.92	53.36
111 "	"	163,848	.97	158,932.56
121 "	"	242	1.00	242.00
126 "	"	1,141	1.05	1,198.05
152 "	"	263	1.07	281.41
202 "	"	21,641	1.18	25,536.38
303 "	"	76,195	1.39	105,911.05
404 "	"	11,506.5	1.80	20,711.70
606 "	"	25,878	2.13	55,115.88
909 "	"	2,917	2.89	8,430.13
		598	4.02	2,403.96

[fol. 11391]

Sheet No. 20—Section No. 1

No. 24 B. & S. Ga. Cable				
11 Pair	Feet	177	.56	$99.12
16 "	"	1,361	.58	789.38
21 "	"	57	.60	34.20
26 "	"	18,819	.62	11,667.78
51 "	"	113,723.5	.72	81,880.92
101 "	"	63,817	.91	58,078.47
152 "	"	685	1.10	753.50
202 "	"	23,793.5	1.29	30,693.62
303 "	"	2,339.5	1.68	3,930.36
404 "	"	13,279.5	2.02	26,824.59
606 "	"	1,364	2.73	3,723.72
909 "	"	225	3.56	801.00
1212 "	"	914	4.61	4,213.54
Composite Cable				
50 Pair No. 19 B. & S. Ga. 75 Pair No. 20 B. & S. Ga. 76 Pair No. 22 B. & S. Ga.	"	154	2.38	366.52
12 Quad No. 13 B. & S. Ga.–Toll 363 Pair No. 22 B. & S. Ga.–Exch. 65.23%	"	55	2.72	149.60
51 Pair No. 13 B. & S. Ga. 86 Pair No. 19 B. & S. Ga.	"	125	2.51	313.75
80 Pair No. 19 B. & S. Ga. 80 Pair No. 22 B. & S. Ga.	"	223	2.40	535.20
12 Quad No. 14 B. & S. Ga.–Toll 38 Pair No. 16 B. & S. Ga.–Exch. 40.52%	"	277	.54	149.58
16 Quad No. 19 Ga.–Toll 396 Pair No. 19 Ga.–Exch. 89.33%	"	412	3.23	1,330.76

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 20—Section No. 1—Continued

Reproduction Costs—Exchange Underground Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Composite Cable (Cont'd)				
8 Quad No. 13 Ga.-A. T. & T. Co. 48 Quad No. 16 Ga. 9 Qd. A. T. & T. Co.—39 Qd. O.B.T. Co. Toll 26 Pair No. 19 Ga. O.B.T. Exch. 9.20%	Feet	107	$.23	$24.61
19 Quad No. 16 Ga.-Toll 227 Pair No. 19 Ga.—Exch. 74.87%	"	105	2.57	269.85
[fol. 11392] Sheet No. 21—Section No. 1				
Terminals—Outside Unprotected				
11 Pair	Each	251	$7.76	$1,947.76
16 "	"	1,445	9.18	13,265.10
26 "	"	346	12.40	4,290.40
31 "	"	4	18.56	74.24
41 "	"	1	21.25	21.25
51 "	"	5	23.95	119.75
76 "	"	1	26.40	26.40
121 "	"	1	34.93	34.93
Terminals—Outside Protected				
1 Pair	"	2	4.87	9.74
2 "	"	1	5.69	5.69
6 "	"	1	13.89	13.89
8 "	"	1	14.95	14.95
11 "	"	183	19.29	2,530.07
16 "	"	189	24.07	4,549.23
21 "	"	8	30.69	245.52
26 "	"	1,868	42.87	80,081.16
31 "	"	3	36.41	109.23
51 "	"	1,843	71.27	131,350.61
61 "	"	12	76.54	918.48
76 "	"	67	81.41	5,454.47
101 "	"	857	127.28	109,078.96
101 " 62% Exchange 38% Toll	"	1	78.91	78.91
121 "	"	26	125.17	3,254.42
126 "	"	2	129.59	259.18
152 "	"	177	173.62	30,730.74
202 "	"	558	222.72	124,277.76
303 "	"	67	392.87	26,322.29
303 " 74.87% Exchange 25.13 Toll.	"	1	294.14	294.14
404 "	"	155	490.38	76,008.90
[fol. 11393] Sheet No. 22—Section No. 1				
Terminals—Inside Unprotected				
11 Pair	Each	60	$4.38	$262.80
13 "	"	6	5.41	32.46
16 "	"	167	5.40	901.80
21 "	"	52	6.57	341.64
26 "	"	175	10.88	1,904.00
32 "	"	75	11.11	833.25
42 "	"	71	13.45	954.95
52 "	"	100	17.35	1,735.00
66 "	"	1	18.80	18.80
76 "	"	5	21.72	108.60

Company-Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 22—Section No. 1—Continued

Reproduction Costs—Exchange Underground Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Terminals, Inside Unprotected (Cont'd)				
101 "	Each	32	$26.94	$862.08
104 "	"	58	28.27	1,639.66
111 "	"	1	29.88	29.88
126 "	"	4	33.05	132.20
152 "	"	9	38.79	349.11
156 "	"	19	39.46	749.74
176 "	"	1	43.99	43.99
202 "	"	27	50.36	1,359.72
208 "	"	42	51.60	2,167.20
215 "	"	1	53.23	53.23
225 "	"	1	55.57	55.57
240 "	"	1	59.05	59.05
250 "	"	2	61.14	122.28
260 "	"	3	63.20	189.60
303 "	"	9	72.76	654.84
312 "	"	19	76.31	1,449.89
320 "	"	2	78.21	156.42
404 "	"	10	72.02	720.20
416 "	"	31	74.49	2,309.19
420 "	"	1	75.39	75.39
450 "	"	2	81.46	162.92
505 "	"	1	83.15	83.15
606 "	"	7	98.80	691.60
624 "	"	10	108.22	1,082.20
720 "	"	1	123.75	123.75
[fol. 11394]	Sheet No. 23—Section No. 1			
808 Pair	Each	4	$137.41	$549.64
832 "	"	4	141.10	564.40
858 "	"	1	145.27	145.27
970 "	"	1	162.51	162.51
1092 "	"	1	181.38	181.38
1200 "	"	13	199.18	2,589.34
1400 "	"	2	234.35	468.70
1616 "	"	1	266.57	266.57
2040 "	"	1	340.28	340.28
2160 "	"	1	358.87	358.87
3000 "	"	2	497.02	994.04
3080 "	"	1	509.41	509.41
5656 "	"	1	924.51	924.51
Terminals—Inside Protected				
6 Pair	"	3	12.61	37.83
11 "	"	52	18.64	969.28
16 "	"	112	31.33	3,508.96
26 "	"	250	37.23	9,307.50
31 "	"	1	44.49	44.49
51 "	"	137	51.71	7,084.27
52 "	"	1	52.18	52.18
76 "	"	2	74.28	148.56
101 "	"	54	96.26	5,198.04
152 "	"	8	108.10	864.80
202 "	"	22	139.74	3,074.28
208 "	"	4	78.27	313.08
252 "	"	1	91.23	91.23
308 "	"	3	107.17	321.51
312 "	"	2	114.54	229.08

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 23—Section No. 1—Continued

Reproduction Costs—Exchange Underground Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Terminals—Inside Protected—Continued				
404 Pair	Each	5	$151.23	$756.15
606 "	"	3	117.09	351.27
1150 "	"	1	225.05	225.05
1212 "	"	3	236.52	709.56
2600 "	"	1	513.35	513.35
	Total Subsidiary			$1,970,331.21

[fol. 11395]

Sheet No. 24—Section No. 1

House Cable				
No. 19 B. & S. Ga. Cable				
1 Pair	Feet	200	$.53	$106.00
11 "	"	844	.69	582.36
16 "	"	100	.78	78.00
21 "	"	351	.87	305.37
26 "	"	1,997	.95	1,897.15
31 "	"	31	1.03	31.93
41 "	"	29	1.20	34.80
51 "	"	1,666	1.34	2,232.44
76 "	"	283	1.72	486.76
101 "	"	1,906	2.11	4,021.66
167 "	"	92	3.11	286.12
202 "	"	65	3.64	236.60
No. 20 B. & S. Ga. Cable				
26 Pair	"	635	.85	539.75
51 "	"	230	1.16	266.80
101 "	"	111	1.80	199.80
No. 22 B. & S. Ga. Cable				
6 Pair	"	4,104	.57	2,339.28
11 "	"	44,574.8	.64	28,527.87
16 "	"	89,922.9	.70	62,946.03
21 "	"	25,475.6	.76	19,361.46
26 "	"	146,174	.82	119,862.68
31 "	"	3,121	.88	2,746.48
36 "	"	25	.94	23.50
41 "	"	1,463.3	1.01	1,477.93
51 "	"	99,621.4	1.13	112,572.18
61 "	"	2,079.5	1.26	2,620.17
76 "	"	5,990.5	1.43	8,566.42
101 "	"	45,801.7	1.73	79,236.94
121 "	"	141	1.96	276.36
136 "	"	632	2.02	1,276.64
152 "	"	5,574.8	2.32	12,933.54
202 "	"	23,060.1	2.90	66,874.29
227 "	"	70	3.19	223.30
253 "	"	162	3.40	550.80
303 "	"	4,017	$4.07	$16,349.19
404 "	"	4,942.6	5.09	25,157.53
606 "	"	3,205	7.31	23,428.55
909 "	"	295	10.61	3,129.95

[fol. 11396]

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 25—Section No. 1

Reproduction Costs—Exchange Underground Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
House Cable (Cont'd)				
No. 24 B. & S. Ga. Cable				
11 Pair	Each	736	$ .62	$456.32
16 "	"	3,206	.68	2,180.08
26 "	"	17,163.5	.80	13,730.80
51 "	"	36,169.5	1.08	39,063.06
76 "	"	14	1.37	19.18
101 "	"	16,425.5	1.64	26,937.82
152 "	"	196	2.19	429.24
202 "	"	9,474	2.74	25,958.76
303 "	"	853	3.86	3,292.58
404 "	"	4,136	4.91	20,307.76
606 "	"	1,028	7.15	7,350.20
909 "	"	399	9.85	3,930.15
1212 "	"	453	13.02	5,898.06
Terminals—Outside Unprotected				
11 Pair	"	48	8.13	390.24
16 "	"	77	9.73	749.21
26 "	"	27	13.32	359.64
31 "	"	1	18.40	18.40
51 "	"	2	23.76	47.52
Terminals—Outside Protected				
11 Pair	"	5	24.17	120.85
16 "	"	5	30.56	152.80
26 "	"	11	32.11	353.21
51 "	"	7	59.07	413.49
101 "	"	1	101.43	101.43
152 "	"	1	144.76	144.76
202 "	"	1	190.53	190.53

[fol. 11397]

Sheet No. 26—Section No. 1

Terminals—Inside Unprotected				
6 Pair	Each	34	$4.86	$165.24
7 "	"	1	6.57	6.57
11 "	"	927	8.75	8,111.25
13 "	"	83	10.79	895.57
16 "	"	1,923	11.62	22,345.26
21 "	"	519	7.07	3,669.33
23 "	"	27	8.52	230.04
26 "	"	674	9.33	6,288.42
32 "	"	968	11.68	11,306.24
42 "	"	119	14.23	1,693.37
51 "	"	7	18.44	129.08
52 "	"	477	18.63	8,886.51
62 "	"	12	18.37	220.44
76 "	"	20	23.33	466.60
101 "	"	60	30.80	1,848.00
104 "	"	167	30.45	5,085.15
121 "	"	2	31.58	63.16
126 "	"	2	32.52	65.04
152 "	"	4	45.08	180.32
156 "	"	41	42.29	1,733.89

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 26—Section No. 1—Continued

Reproduction Costs—Exchange Underground Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
House Cable (Cont'd)				
Terminals—Inside Unprotected (Cont'd)				
202 "	Each	15	$49.46	$741.90
208 "	"	99	55.12	5,456.88
260 "	"	15	67.54	1,013.10
308 "	"	4	82.73	330.92
312 "	"	18	82.12	1,478.16
350 "	"	1	96.66	96.66
404 "	"	6	101.99	611.94
450 "	"	1	119.81	119.81
416 "	"	16	106.88	1,710.08
480 "	"	1	125.43	125.43
606 "	"	1	121.75	121.75
624 "	"	1	130.34	130.34
808 "	"	1	168.02	168.02
909 "	"	1	187.47	187.47
1212 "	"	1	245.82	245.82

[fol. 11398]

Sheet No. 27—Section No. 1

4160 Pair	Each	1	$841.79	$841.79
Terminals—Inside Protected				
11 Pair	"	2	18.66	37.32
12 "	"	2	19.64	39.28
16 "	"	23	31.35	721.05
21 "	"	3	39.47	118.41
26 "	"	30	37.26	1,117.80
32 "	"	4	45.53	182.12
42 "	"	2	54.16	108.32
51 "	"	9	62.99	566.91
101 "	"	11	96.37	1,060.07
202 "	"	2	97.17	194.34
303 "	"	1	139.05	139.05
404 "	"	5	109.69	548.45
505 "	"	1	135.86	135.86
606 "	"	1	162.03	162.03
1212 "	"	2	254.91	509.82
Total House Cable				$846,793.40
Total Exchange U. G. Cable				$11,702,845.87

[fol. 11399] Sheet No. 28—Section No. 1

Reproduction Costs—Exchange Submarine Cable

No. 16 B. & S. Ga. Cable				
16 Pair	Feet	2,500	$2.45	$6,125.00
No. 19 B. & S. Ga. Cable				
152 Pair	"	1,094	4.58	5,010.52
182 "	"	400	4.80	1,920.00
252 "	"	730	5.34	3,898.20
No. 22 B. & S. Ga. Cable				
308 Pair	"	419	4.98	2,086.62
404 "	"	400	5.16	2,064.00
Total—Exchange Submarine Cable				$21,104.34

[fol. 11400]

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 29—Section No. 1

Reproduction Cost—Interior Block Wires

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Interior Block Wires	Blk. Wire	18,235	$5.453	$99,435.46

[fol. 11401] Sheet No. 30—Section No. 1

Reproduction Costs, Toll Pole Lines—Northern Cedar

Poles				
15', Avg. Class C	Each	327.8	$15.547	$5,096.307
18', Avg. Class C	"	573.1	16.123	9,240.091
20', Avg. Class C	"	16,961.3	16.743	283,983.046
22', Avg. Class C	"	5,158.5	20.439	105,434.582
25', Avg. Class C	"	102,143.4	22.467	2,294,855.765
30', Avg. Class C	"	63,192.2	27.151	1,715,731.422
35', Avg. Class C	"	28,374.1	38.484	1,091,948.864
40', Avg. Class D	"	9,640.1	47.384	456,786.498
45', Avg. Class B	"	3,692.2	56.457	208,450.535
50', Avg. Class B	"	1,239	70.211	86,991.429
55', Avg. Class B	"	497.8	83.960	41,795.288
60', Avg. Class C	"	125.3	100.710	12,618.963
65', Avg. Class C	"	22.2	117.269	2,603.372
70', Avg. Class C	"	6.	135.600	813.600
75', Avg. Class C	"	1.	153.137	153.137
115', Avg. Class A	"	1.	245.725	245.725
130', Steel Tower	"	1.	1,117.199	1,117.199
Crossarms, Avg. 10 Pin (10' 0" Fir)	"	432.451	3.397	1,469,036.047
Total—Toll Pole Lines				$7,786,901.870

[fol. 11402] Sheet No. 31—Section No. 1

Reproduction Costs—Toll Aerial Cable

No. 13 B. & S. Ga. Cable				
7 Quad	Feet	772	$.54	$416.88
8 "	"	151	.58	87.58
12 "	"	602	.70	421.40
19 "	"	1,807	.92	1,662.44
24 "	"	130	1.05	136.50
26 "	"	13	1.11	14.43
No. 14 B. & S. Ga. Cable				
5 Pair	"	2,688	.34	913.92
11 "	"	2,893	.43	1,243.99
12 "	"	377	.44	165.88
14 "	"	125	.46	57.50
16 "	"	230	.49	112.70
21 "	"	174	.86	149.64
2 Quad	"	242	.65	157.30
No. 16 B. & S. Ga. Cable				
3 Pair	"	84	.32	26.88
1 "	"	1,434	.40	573.60
3 "	"	13	.50	6.50
"	"	1,152	.55	633.60
"	"	291	.60	174.60
7 Quad	"	11	.75	8.25
"	"	4,992	.42	2,096.64
	"	785	.44	345.40

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 31—Section No. 1—Continued

Reproduction Costs—Toll Aerial Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
No. 16 B. & S. Ga. Cable—Continued				
9 Quad	Feet	283	$.46	$130.1
10 "	"	5,794	.48	2,781.1
12 "	"	4,248	.52	2,208.9
19 "	"	4,964	.66	3,276.2
22 " 8 Qd. O. B. T.–36.36% " 14 Qd. A. T. & T.	"	660	.26	171.6
27 "	"	376	.80	300.8
37 " 33.33% O. B. T. Co. 66.67% A. T. & T.	"	13	.32	4.1
52 " 33.33% O. B. T. Co. 66.67% A. T. & T.	"	14	.40	5.6

[fol. 11403]

Sheet No. 32—Section No. 1

No. 19 B. & S. Ga. Cable				
5 Pair	Feet	131	$.24	$31.4
11 "	"	476	.27	128.5
16 "	"	347	.30	104.1
21 "	"	24	.33	7.9
26 "	"	140	.35	49.0
51 "	"	1,422	.48	682.5
76 "	"	1,280	.59	725.7
202 "	"	12	1.17	14.0
7 Quad	"	150	.36	54.0
19 "	"	72	.50	36.0
No. 22 B. & S. Ga. Cable				
6 Pair	"	175	.22	38.5
16 "	"	1,260	.26	327.6
26 "	"	3,874	.29	1,123.4
51 "	"	4,012	.36	1,444.3
152 "	"	12	.64	7.6
404 "	"	134	1.23	164.8
No. 24 B. & S. Ga. Cable				
51 Pair	"	242	.34	82.2
202 "	"	28	.69	19.3
404 "	"	9	1.13	10.1
Composite Cable				
8 Quad, 13 Ga. A. T. & T. 48 Quad, 16 Ga. 9 Qd. A. T. & T. 39 Qd. OBT. 55.30%	"	41,976	.90	37,778.4
26 Pair 19 Ga. O. B. T. Exch. 8 Quad, 13 Ga. A. T. & T. 48 Quad, 16 Ga. 9 Qd. A. T. & T. 39 Od. O. B. T. 1 Pair 19 Ga. O. B. T. Total OBT–61.05%	"	86,175	.82	70,663.5
25 Pair, 16 Ga.–Toll–49.88% 101 Pair, 22 Ga.–Exch.	"	296	.50	148.0
25 Pair, 16 Ga.–Toll–45.34% 126 Pair, 22 Ga.–Exch.	"	591	.50	295.5

[fol. 11404]

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 33—Section No. 1

Reproduction Costs—Toll Aerial Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Composite Cable (Cont'd)				
25 Pair 16 Ga.–Toll–40.75% 152 Pair 22 Ga.–Exch.	Feet	1,378	$.49	$675.22
38 Pair 16 Ga. 101 Pair 22 Ga.	"	262	.95	248.90
8 Quad 13 Ga. 48 Quad 16 Ga. 51 Pair 19 Ga.	"	13	1.54	20.02
12 Quad 16 Ga.–4 Qd. A. T. & T. 8 Qd. O. B. T. 46 Quad 19 Ga.–20 Qd. A. T. & T. 26 Qd. O. B. T. 2 Pair 22 Ga.–1 Pr. A. T. & T. 1 Pr. O. B. T. Total OBT 59.94%	"	90,106	.60	54,063.60
7 Quad 13 Ga. 17 Quad 16 Ga.	"	806	.83	668.98
12 Quad 13 Ga. 51 Pair 19 Ga.	"	1,145	.94	1,076.30
24 Quad 16 Ga.–2 Qd. A. T. & T. 22 Qd. O. B. T. 27 Quad 19 Ga.–4 Qd. A. T. & T. 23 Qd. O. B. T. Total OBT Co. 89.32%	"	18,566	.98	18,194.68
14 Pair 16 Ga.–Toll 35.79% 101 Pair 19 Ga.–Exch.	"	319	.38	121.22
19 Quad 16 Ga.–6 Qd. A. T. & T. 13 Qd. O. B. T. 56 Quad 19 Ga.–51 Qd. A. T. & T. 5 Qd. O. B. T. Total OBT 33.01%	"	27,835	.39	10,855.65
56 Quad 16 Ga.–A. T. & T. 41 Quad 19 Ga.–37 Qd. A. T. & T. 4 Qd. O. B. T. 2.61%	"	9,256	.04	370.24

[fol. 11405] Sheet No. 34—Section No. 1

27 Quad 16 Ga.–22 Qd. A. T. & T. 5 Qd. O. B. T. 104 Quad 19 Ga.–83 Qd. A. T. & T. 21 Qd. O. B. T. 1 Qd. 22 Ga. .5 Qd. A. T. & T. .5 Qd. O. B. T. Total OBT Co. 19.72%	Feet	209,774	$.34	$71,323.16
19 Quad 19 Ga. 1 Quad 22 Ga.	"	750	.37	277.50
[illegible] Quad 19 Ga. [illegible] Pair 22 Ga.	"	19,420	1.36	26,411.20
[illegible] Quad 19 Ga. [illegible] Pair 22 Ga.	"	2,016	1.86	3,749.76
[illegible] Quad 19 Ga. [illegible] 22 Ga.	"	5,417	.84	4,550.28

Company Wide Case, Hogan Exhibit No. 9—Continued
Sheet No. 34—Section No. 1—Continued
Reproduction Costs—Toll Aerial Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Composite Cable (Cont'd)				
27 Quad 16 Ga. 101 Pair 24 Ga.	Feet	4,655	$1.06	$4,934.30
27 Quad 16 Ga. 202 Pair 24 Ga.	"	3,842	1.30	4,994.60
27 Quad 16 Ga. 404 Pair 24 Ga.	"	780	1.76	1,372.80
42 Quad 16 Ga.–4 Qd. O. B. T. 38 Qd. A. T. & T. 76 Quad 19 Ga.–7 Qd. O. B. T. 69 Qd. A. T. & T. 1 Pair 22 Ga. A. T. & T. Total O. B. T. Co. 9.36%	"	10,958	.16	1,753.28
42 Quad 16 Ga.–9 Qd. O. B. T. 33 Qd. A. T. & T. 76 Quad 19 Ga.–6 Qd. O. B. T. 70 Qd. A. T. & T. 1 Pair 22 Ga.–A. T. & T. Total O. B. T. Co. 16.82%	"	224,294	.29	65,045.26

[fol. 11406] Sheet No. 35—Section No. 1

Terminals—Outside Unprotected				
11 Pair	Each	31	$7.32	$226.92
16 "	"	41	8.63	353.83
26 "	"	5	11.60	58.00
101 "	"	1	30.60	30.60
Terminals—Outside Protected				
11 Pair	"	2	17.23	34.46
21 "	"	3	25.92	77.76
26 "	"	23	26.97	620.31
31 "	"	1	37.12	37.12
51 "	"	15	52.14	782.10
101 "	"	3	99.02	297.06
202 "	"	2	178.87	357.74
303 "	"	1	351.41	351.41
51 " 36.36% O. B. T. 63.64% A. T. & T.	"	1	18.96	18.96
Loading Cases				
No. 23-E Case, containing 63 No. 303 Coils	"	3	1,065.26	3,195.78
No. 27-E Case, containing 27 No. 302-A coils A. T. & T. 35 No. 302-A coils, O.B.T.– 57.14%	"	5	643.96	3,219.80
No. 27-A Case, containing 24 No. 301 coils 48 No. 302 coils	"	20	1,485.89	29,717.80
No. 27-D Case, containing 15 No. 301 coils 30 No. 302 coils	"	7	1,022.67	7,158.69
No. 27-E Case, containing 24 No. 302-A coils, A. T. & T. 12 No. 301-A coils, A. T. & T. 24 No. 302-A coils, O. B. T. 12 No. 301-A coils, O. B. T. Total O. B. T. Co. 50.00%	"	15	789.51	11,842.65

[fol. 11407]

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 36—Section No. 1

Reproduction Costs—Toll Aerial Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Loading Cases (Cont'd)				
No. 27-E Case, containing				
5 No. 583 coils, A. T. & T.				
10 No. 584 coils, A. T. & T.				
19 No. 583 coils, O. B. T.				
38 No. 584 coils, O. B. T.				
Total O. B. T. Co. 70.17%	Each	34	$1172.96	$39,880.64
No. 31-A Case, containing				
35 No. 581A coils, A. T. & T.				
8 No. 581A coils, O. B. T.-18.60%	"	2	266.72	533.44
No. 32-B Case, containing				
14 No. 587 coils, O. B. T.				
28 No. 584 coils, O. B. T.				
21 No. 587 coils, A. T. & T.				
42 No. 584 coils, A. T. & T.				
Total O. B. T. Co. 40.00%	"	2	738.12	1,476.24
No. 32-B Case, containing				
16 No. 587 coils, O. B. T.				
32 No. 584 coils, O. B. T.				
19 No. 587 coils, A. T. & T.				
38 No. 584 coils, A. T. & T.				
Total O. B. T. Co. 45.72%	"	35	843.68	29,528.80
No. 27-E Case, containing				
24 No. 581-A coils,				
48 No. 582-A coils,	"	5	1519.01	7,595.05
Total—Toll Aerial Cable				$539,873.23

[fol. 11408]

Sheet No. 37—Section No. 1

Reproduction Costs—Toll Aerial Wire

Line Wire				
Bare Copper				
.165	Mile	23.640	$102.84	$2,431.14
.128	"	4,289.204	72.39	310,495.48
.104	"	60,264.842	48.736	2,937,067.34
.080	"	3,316.919	37.10	123,057.69
.064	"	92.409	31.08	2,872.07
Bare Iron				
.165	"	15.395	42.89	660.29
.148	"	3,794.365	37.263	141,389.42
.134	"	2,396.699	33.65	80,312.42
.109	"	6,465.922	27.04	174,838.53
.083	"	8.342	23.34	194.70
Insulated Copper				
.104	"	1.383	94.797	131.10
.080	"	1.300	75.492	98.14
.064	"	.594	53.073	31.53
Insulated Iron				
.109	"	.348	89.777	31.24
.083	"	.247	80.020	19.76
Twisted Pair				
No. 14 B. & S. Ga. Copper	"	33.981	178.359	6,060.82
No. 16 B. & S. Ga. Copper	"	11.943	143.947	1,719.16
No. 17 B. & S. Ga. Copper-steel	"	120.191	158.714	19,075.99

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 37—Section No. 1—Continued

Reproduction Costs—Toll Aerial Wire

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Loading Cases				
No. 26-B Case, containing				
1—549 coil				
2—550 coil	Each	43	$303.967	$13,070.58
Phantom Circuit Material	Mile	11,484.45	2.098	24,094.38
Total—Toll Aerial Wire				$3,837,651.78

[fol. 11409] Sheet No. 38—Section No. 1

Reproduction Costs—Toll Underground Cable

No. 13 B. & S. Ga. Cable				
14 Pair	Feet	149	$.54	$80.46
27 "	"	347	.77	267.19
37 "	"	410	.95	389.50
7 Quad	"	314	.55	172.70
12 "	"	1,451.5	.72	1,045.08
19 Quad	"	6,395	.94	6,011.30
27 "	"	10,866	1.16	12,604.56
No. 14 B. & S. Ga. Cable				
1 Pair	"	50	.27	13.50
5 Quad	"	240	.42	100.80
6 "	"	514	.45	231.30
8 "	"	4,094	.50	2,047.00
12 "	"	12,760	.62	7,911.20
13 Quad	"	8,069	.64	5,164.16
19 "	"	8,398	.77	6,466.46
27 "	"	26	1.23	31.98
No. 16 B. & S. Ga. Cable				
11 Pair	"	2,181	.41	894.21
16 "	"	891	.47	418.77
21 "	"	366	.51	186.66
26 "	"	467	.56	261.52
51 "	"	6,763	.78	5,275.14
76 Pair	"	1,870	.95	1,776.50
101 "	"	3,063	1.20	3,675.60
152 "	"	1	1.59	1.59
5 Quad	"	1,359	.33	448.47
7 Quad	"	2,807	.43	1,207.01
8 Quad	"	1,605	.45	722.25
10 "	"	1,437	.49	704.13
12 "	"	10,228	.54	5,523.12
15 "	"	864	.58	501.12
19 "	"	16,682.5	.68	11,344.10
24 Quad	"	406	.75	304.50
27 "	"	360.5	.80	288.40
37 "	"	34	.96	32.64
52 "	"	8	1.19	9.52
76 "	"	1	1.68	1.68

[fol. 11410] Sheet No. 39—Section No. 1

No. 19 B. & S. Ga. Cable				
2 Pair	Feet	600	$.23	$138.00
11 "	"	841	.28	235.48
16 "	"	20	.31	6.20
21 "	"	3,775	.34	1,283.50
26 "	"	4,890	.37	1,809.30

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 39—Section No. 1—Continued

Reproduction Costs—Toll Underground Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
No. 19 B. & S. Ga. Cable—Continued				
31 Pair	Feet	301	$.40	$120.40
41 "	"	15	.46	6.90
51 "	"	3,463	.50	1,731.50
76 "	"	626	.63	394.38
101 "	"	3,776.5	.76	2,870.14
152 Pair	"	5,775	1.01	5,832.75
12 Quad	"	345	.38	131.10
19 "	"	111	.54	59.94
27 "	"	55	.61	33.55
37 "	"	61	.72	43.92
52 Quad	"	49.5	.86	42.57
75 "	"	5.5	1.04	5.72
154 " —88 Quad AT&T Co. 66 Quad OBT Co.-42.86%	"	9,173	.77	7,063.21
No. 20 B. & S. Ga. Cable				
21 Pair	"	175	.38	66.50
No. 22 B. & S. Ga. Cable				
26 Pair	"	3,453	.30	1,035.90
51 "	"	41	.39	15.99
76 "	"	15	.47	7.05
152 "	"	46	.71	32.66
202 "	"	69	.86	59.34
303 "	"	26	1.17	30.42
404 "	"	134	1.39	186.26
No. 24 B. & S. Ga. Cable				
26 Pair	"	21	.29	6.09
[fol. 11411] Sheet No. 40—Section No. 1				
Composite Cable				
16 Qd. No. 19 Ga.-Toll 10.67% 268 Pr. No. 19 Ga.-Exchange	Feet	28,118	$.19	$5,342.42
12 Qd. No. 13 Ga. 9 Pr. No. 16 Ga.	"	350	.81	283.50
7 Qd. No. 13 Ga. 17 Qd. No. 16 Ga.	"	1,171	.86	1,007.06
7 Qd. No. 13 Ga. 20 Qd. No. 16 Ga.	"	9,188	.93	8,544.84
3 Qd. No. 10 Ga. A.T.&T. Co. 12 Qd. No. 13 Ga. 6 Qd. AT&T Co. 6 Qd. OBT. Co. 33.31%	"	83	.30	24.90
3 Qd. No. 10 Ga. A.T.&T Co. 12 Qd. No. 13 Ga. 9 Qd. AT&T Co. 3 Qd. OBT Co. 16.66%	"	57	.15	8.55
12 Qd. No. 14 Ga.-Toll 59.48% 36 Pair No. 16 Ga.-Exchange	"	22,812	.52	11,862.24
3 Qd. No. 10 Ga. A.T.&T. Co. 12 Qd. No. 13 Ga. 7 Qd. AT&T Co. 5 Qd. OBT Co. 24 Qd. No. 16 Ga. 6 Qd. AT&T Co. 18 Qd. OBT Co. Total OBT Co. 46.61%	"	4,774	.60	2,864.40

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 40—Section No. 1—Continued

Reproduction Costs—Toll Underground Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Composite Cable (Cont'd)				
7 Qd. No. 13 Ga.–Toll 20.83% 429 Pr. No. 22 Ga.–Exchange	Feet	11,864	$.39	$4,626.96
8 Qd. No. 13 Ga. A.T.&T. Co. 48 Qd. No. 16 Ga. 9 Qd. AT&T Co. 39 Qd. OBT Co. 1 Pr. No. 19 Ga. OBT Co. Total OBT Co. 61.05%	"	3,998	.85	3,398.30
7 Qd. No. 13 Ga.–Toll 17 Qd. No. 16 Ga.–Toll 303 Pair No. 22 Ga.–Exchange Total Toll 45.16%	"	9,906	.81	8,023.86
[fol. 11412] Sheet No. 41—Section No. 1				
14 Qd. No. 16 Ga.–Toll 20.33% 220 Pr. No. 19 Ga.–Exchange	Feet	32,877	$.33	$10,849.41
30 Pr. No. 16 Ga.–Toll 21.47% 220 Pr. No. 19 Ga.–Exchange	"	45,081	.34	15,327.54
12 Qd. No. 16 Ga.–4 Qd. AT&T Co. 8 Qd. OBT Co. 46 Qd. No. 19 Ga.–20 Qd. AT&T Co. 26 Qd. OBT Co. 2 Pr. No. 22 Ga.–1 Pr. AT&T Co. 1 Pr. OBT Co. Total OBT Co. 59.94%	"	25,666	.63	16,169.58
8 Qd. No. 13 Ga. AT&T Co. 48 Qd. No. 16 Ga. 9 Qd. AT&T Co. 39 Qd. OBT Co. 55.30% 26 Pr. No. 19 Ga. Exchange	"	3,028	.82	2,482.96
3 Qd. No. 10 Ga. AT&T Co. 12 Qd. No. 13 Ga. 6 Qd. AT&T Co. 6 Qd. OBT Co. 17.02% 278 Pr. No. 22 Ga. Exchange	"	4,050	.29	1,174.50
3 Qd. No. 10 Ga. AT&T Co. 12 Qd. No. 13 Ga. 9 Qd. AT&T Co. 3 Qd. OBT Co. 8.51% 278 Pr. No. 22 Ga. Exchange	"	1,848	.15	277.20
37 Pr. No. 16 Ga. Toll 24.63% 227 Pr. No. 19 Ga. Exchange	"	36,734	.42	15,428.28
19 Qd. No. 16 Ga. Toll 25.13% 227 Pr. No. 19 Ga. Exchange	"	11,880	.43	5,108.40
8 Qd. No. 13 Ga. AT&T Co. 48 Qd. No. 16 Ga. 9 Qd. AT&T Co. 39 Qd. OBT Co. 51 Pr. No. 19 Ga. OBT Co. Total OBT Co. 67.38%	"	24,364	1.08	26,313.12
154 Qd. No. 19 Ga. 88 Qd. AT&T Co. 66 Qd. OBT Co. 1 Pr. No. 22 Ga. 5 Pr. AT&T Co. 5 Pr. OBT Co. Total OBT Co. 42.87%	"	19,471	.80	15,576.80

[fol. 11413] Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 42—Section No. 1

Reproduction Costs—Toll Underground Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Composite Cable (Cont'd)				
12 Qd. No. 13 Ga. OBT Co. 22 Qd. No. 16 Ga. 5 Qd. AT&T Co. 17 Qd. OBT Co. 126 Pr. No. 19 Ga. Exchange Total OBT Co. 52.99%	Feet	19,456	$.87	$16,926.72
5.5 Qd. No. 10 Ga. AT&T Co. 15 Qd. No. 13 Ga. AT&T Co. 28 Qd. No. 16 Ga. 5 Qd. AT&T Co. 23 Qd. OBT Co. 28.68%	"	9,199	.44	4,047.56
12 Qd. No. 13 Ga. Toll, 34.77% 363 Pr. No. 22 Ga., Exchange	"	10,232	.64	6,548.48
56 Qd. No. 16 Ga. AT&T Co. 41 Qd. No. 19 Ga. 37 Qd. AT&T Co. 4 Qd. OBT Co. 2.61%	"	25,000	.04	1,000.00
19 Qd. No. 16 Ga. 6 Qd. AT&T Co. 13 Qd. OBT Co. 56 Qd. No. 19 Ga. 51 Qd. AT&T Co. 5 Qd. OBT Co. Total OBT Co. 33.01%	"	30,746	.41	12,605.86
12 Qd. No. 16 Ga. 7 Qd. AT&T Co. 5 Qd. OBT Co. 78 Qd. No. 19 Ga. 57 Qd. AT&T Co. 21 Qd. OBT Co. 2 Pr. No. 22 Ga. 1.4 Pr. AT&T Co. .6 Pr. OBT Co. Total OBT Co. 30.40%	"	1,655	.41	678.55
27 Qd. No. 16 Ga. 22 Qd. AT&T Co. 5 Qd. OBT Co. 104 Qd. No. 19 Ga. 83 Qd. AT&T Co. 21 Qd. OBT Co. 1 Qd. No. 22 Ga. .8 Qd. AT&T Co. .2 Qd. OBT Co. Total OBT Co. 19.62%	"	28,155	.36	10,135.80
19 Qd. No. 16 Ga. 14 Qd. AT&T Co. 5 Qd. OBT Co. 76.31%	"	25	.52	13.00

[fol. 11414] Sheet No. 43—Section No. 1

27 Qd. No. 16 Ga., 22 Qd. AT&T Co. 5 Qd. OBT Co., 18.52%	Feet	28	$.15	$4.20
152 Pr. No. 19 Ga., 110 Pr. AT&T 42 Pr. OBT Co. 27.63%	"	25	.28	7.00
52 Qd. No. 19 Ga., 31 Qd. AT&T Co. 21 Qd. OBT Co. 40.39%	"	28	.35	9.80
75 Qd. No. 19 Ga., 54 Qd. AT&T Co. 21 Qd. OBT Co., 28.00%	"	28	.29	8.12
12 Qd. No. 16 Ga. 1 Pr. No. 19 Ga.	"	200	.53	106.00
52 Qd. No. 19 Ga. 1 Pr. No. 22 Ga.	"	235	.89	209.15

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 43—Section No. 1—Continued

Reproduction Costs—Toll Underground Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Composite Cable (Cont'd)				
52 Qd. No. 19 Ga. 404 Pr. No. 22 Ga.	Feet	11,877	$2.06	$24,466.62
19 Qd. No. 13 Ga., 7 Qd. AT&T Co. 12 Qd. OBT Co. 63.16%	"	731	.59	431.29
24 Qd. No. 16 Ga. 27 Qd. No. 19 Ga.	"	1,364	1.05	1,432.20
42 Qd. No. 16 Ga., 33 Qd. AT&T Co. 9 Qd. OBT Co. 76 Qd. No. 19 Ga., 70 Qd. AT&T Co. 6 Qd. OBT Co. 1 Pr. No. 22 Ga., AT&T Co. Total OBT Co. 12.53%	"	76,380	.23	17,567.40
75 Qd. No. 19 Ga., 57 Qd. AT&T Co. 18 Qd. OBT Co., 24.00%	"	35	.25	8.75
24 Qd. No. 13 Ga., 22 Qd. AT&T Co. 2 Qd. OBT Co. 27 Qd. No. 16 Ga., 2 Qd. AT&T Co. 25 Qd. OBT Co. Total OBT Co. 38.62%	"	29,046	.58	16,846.68
52 Qd. No. 16 Ga., 32 Qd. AT&T Co. 20 Qd. OBT Co. 38.46%	"	50	.46	23.00
[fol. 11415] Sheet No. 44—Section No. 1				
7 Qd. No. 13 Ga., OBT Co. 16 Qd. No. 16 Ga., 3 Qd. AT&T Co. 13 Qd. OBT Co. 30 Qd. No. 19 Ga., AT&T Co. Total OBT Co. 60.08%	Feet	4,315	$.70	$3,020.50
75 Qd. No. 16 Ga., 57 Qd. AT&T Co. 18 Qd. OBT Co. 24.00%	"	70	.40	28.00
52 Qd. No. 19 Ga., 40 Qd. AT&T Co. 12 Qd. OBT Co. 23.08%	"	30	.20	6.00
52 Qd. No. 19 Ga., 43 Qd. AT&T Co. 9 Qd. OBT Co., 17.31%	"	30	.15	4.50
75 Qd. No. 16 Ga., 62 Qd. AT&T Co. 13 Qd. OBT Co., 17.33%	"	35	.29	10.15
42 Qd. No. 16 Ga., 38 Qd. AT&T Co. 4 Qd. OBT Co. 76 Qd. No. 19 Ga., 69 Qd. AT&T Co. 7 Qd. OBT Co. 1 Qd. No. 22 Ga., AT&T Co. Total OBT Co., 9.36%	"	516	.17	87.72
Loading Cases				
No. D-12085 case, containing 4 #546 coils 2 #547 coils 24 #556 coils	Each	3	1,493.84	4,481.52
No. 22-C case, containing 60 #574 coils	"	1	682.68	682.68

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 44—Section No. 1—Continued

Reproduction Costs—Toll Underground Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Loading Cases (Cont'd)				
No. 23-B case, containing 35 #546 coils	Feet	2	$815.80	$1,63[illegible]
No. 27-A case, containing 24 #561 coils 48 #562 coils	"	1	1,459.46	1,459.46
No. 27-A case, containing 24 #561 coils 56 #562 coils	"	4	1,558.05	6,232.20
[fol. 11416]	Sheet No. 45—Section No. 1			
No. 27-A case, containing 24 #581-A coils 48 #582-A coils	Each	4	$1,481.92	$5,927.68
No. 27-C case, containing 20 #561 coils 40 #562 coils	"	5	1,252.34	6,261.70
No. 27-D case, containing 15 #581 coils 30 #582 coils	"	1	996.24	996.24
No. 29-E case, containing 6 #577 coils	"	2	223.78	447.56
No. 29-V case, containing 8 #546 coils 4 #547 coils	"	4	400.63	1,602.52
No. 29-Y case, containing 6 #563 coils 14 #564 coils	"	2	478.94	957.88
No. 31-C case, containing 7 #555 coils 14 #556 coils	"	2	1,254.16	2,508.32
No. 22-A case, containing 30 #562 coils, 20AT&T Co. 10 OBT Co. 33.33%	"	4	195.30	781.20
No. 23-E case, containing 63 #562-A coils, 27 AT&T Co., 36 OBT Co., 57.14%	"	5	587.70	2,938.50
No. 31-A case, containing 43 #581-A coils, 35 AT&T Co., 8 OBT Co., 18.60%	"	4	261.81	1,047.24
No. 23-E case, containing 62 #508 coils, 30 Toll, 47.62% 33 Exchange	"	5	494.69	2,473.45

fol. 11417]

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 46—Section No. 1

Reproduction Costs—Toll Underground Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Loading Cases (Cont'd).				
No. 23-E case, containing 63 No. 514 coils, 28 Toll, 44.44% 35 Exchange	Each	4	$672.55	$2,690.20
No. 23-E case, containing 63 #554 coils, 37 Toll, 58.73% 26 Exchange	"	4	725.55	2,902.20
No. 27-E case, containing 24 #581-A coils, 12 AT&T Co., 12 OBT Co., 48 #582 coils, 24 AT&T Co., 24 OBT Co., Total OBT Co., 50.00%	"	5	1,008.37	5,041.85
No. 27-E case, containing 24 #583-A coils, 5 AT&T Co., 19 OBT Co., 48 #584 coils, 10 AT&T Co., 38 OBT Co., Total OBT Co., 79.17%	"	6	1,152.04	6,912.24
No. 27-E case, containing 24 #581 coils 48 #582 coils	"	1	2,016.74	2,016.74
No. 27-C case, containing 20 #577 coils, 4 AT&T Co. 16 OBT Co. 40 #578 coils, 8 AT&T Co. 32 OBT Co. Total OBT Co., 80.0%	"	3	892.05	2,676.15
No. 32-B case, containing 70 #584 coils, 38 AT&T Co., 32 OBT Co., 35 #587 coils, 19 AT&T Co., 16 OBT Co., Total OBT Co., 45.72%	"	13	831.59	10,810.67
[fol. 11418] Sheet No. 47—Section No. 1				
No. 32-F case, containing 30 #577 coils, 5 AT&T Co. 25 OBT Co. 60 #578 coils, 10 AT&T Co. 50 OBT Co. Total OBT Co., 83.33%	Each	2	$1,362.07	$2,724.14
No. 31-B case, containing 9 #555 coils, 7 AT&T Co., 2 OBT Co. 18 #556 coils, 14 AT&T Co. 4 OBT Co. Total OBT Co., 22.22%	"	5	348.17	1,740.85
No. 22-C case, containing 13 #574 coils—Toll, 26.00% 37 #574 coils—Exchange	"	1	177.50	177.50

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 47—Section No. 1—Continued

Reproduction Costs—Toll Underground Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Loading Cases (Cont'd)				
No. 22-C case, containing				
37 #574 coils—Toll, 74.00%				
13 #574 coils—Exchange	Each	1	$505.19	$505.19
Terminals—Outside Protected				
11 Pair				
16 "	Each	5	17.99	89.95
21 "	"	8	22.76	182.08
26 "	"	3	29.37	88.11
31 "	"	37	41.54	1,536.98
51 "	"	3	35.01	105.03
101 "	"	34	69.82	2,373.88
101 Pair, 62% Exchange 38% Toll	"	10	125.70	1,257.00
152 Pair	"	1	47.77	47.77
202 "	"	3	171.91	515.73
	"	2	220.84	441.68

[fol. 11419]

Sheet No. 48—Section No. 1

303 Pair, 74.87% Exchange 25.13% Toll	Each	1	$98.19	$98.19
404 Pair	"	2	488.01	976.02
Total—Toll Underground Cable				$456,423.46

[fol. 11420]

Reproduction Costs—Toll Submarine Cable

No. 16 B. & S. Ga. Cable				
12 Quad	Feet	610.0	$2.63	$1,604.30
No. 19 B. & S. Ga. Cable				
11 Pair	"			
16 "	"	720.0	2.21	1,591.20
26 "	"	540.0	2.26	1,220.40
51 "	"	10.0	2.36	23.60
	"	12.0	2.70	32.40
Composite Cable				
18 Pair No. 13 B. & S. Ga. 24 Pair No. 16 B. & S. Ga. 128 Pair No. 19 B. & S. Ga.	"	400.0	4.99	1,996.00
18 Pair No. 16 B. & S. Ga. 60 Pair No. 19 B. & S. Ga.	"	1,534.00	3.27	5,016.18
42 Quad No. 16 Ga. 9 Qd. O.B.T. 33 Qd. A.T.&T. 76 Quad No. 19 Ga. 6 Qd. O.B.T. 70 Qd. A.T.&T. 1 Pair No. 22 Ga. A.T.&T. Total O.B.T. Co.—16.82%	"	410.00	4.59	1,881.90
Terminals—Outside Protected				
26 Pair				
51 "	Each	2	41.43	82.86
	"	1	60.28	60.28
Total—Toll Submarine Cable				$13,509.12

[fol. 11421]

COMPANY WIDE CASE, HOGAN EXHIBIT No. 10

Sheet No. 1

The Ohio Bell Telephone Company

as of June 30, 1925

Comparison of Reproduction Cost New of Material, Labor and Total Costs for Outside Plant

By Philip Hogan

Class of Outside Plant	Reprod. Cost of Material		Reprod. Cost of Labor		Total Reprod. Cost	
	Allensworth	Hogan	Allensworth	Hogan	Allensworth	Hogan
Exchange Pole Lines	$4,700,079.74	$5,073,634.32	$2,910,961.69	$7,314,966.65	$7,611,041.43	$12,388,600.97
Exchange Aerial Cable	5,934,382.72	6,304,967.92	1,908,652.17	2,886,159.86	7,843,034.89	9,191,127.78
Exchange Aerial Wire	2,177,066.20	2,334,191.43	2,053,172.04	3,013,635.01	4,230,238.24	5,347,826.44
Exchange U. G. Conduit	3,380,258.48	3,752,999.02	3,060,409.07	7,684,393.54	6,440,667.55	11,437,392.56
Exchange U. G. Cable	8,063,468.74	8,638,993.43	1,323,118.73	3,063,852.44	9,386,587.47	11,702,845.87
Exchange Submarine Cable	7,086.95	7,292.86	9,791.15	13,811.48	16,878.10	21,104.34
Interior Blk. Wires	25,563.46	27,297.79	48,647.34	72,137.67	74,210.80	99,435.46
Toll Pole Lines	3,041,725.47	3,335,140.39	1,660,273.07	4,451,761.48	4,701,998.54	7,786,901.87
Toll Aerial Cable	457,101.68	459,689.52	49,561.03	80,183.71	506,662.71	539,873.23
Toll Aerial Wire	2,395,966.99	2,446,243.70	1,288,549.97	1,391,408.08	3,684,516.96	3,837,651.78
Toll U. G. Conduit	11,867.96	13,789.08	12,617.38	30,433.44	24,485.34	44,222.52
Toll U. G. Cable	346,002.96	362,728.64	32,526.21	93,694.82	378,529.17	456,423.46
Toll Submarine Cable	3,970.62	4,033.71	5,843.17	9,475.41	9,813.79	13,509.12
Total	$30,544,541.97	$32,761,001.81	$14,364,123.02	$30,105,913.59	$44,908,664.99	$62,866,915.40
Paving	.....	.....	.....	.....	1,495,393.00	2,884,163.77
Grand Total	.....	.....	.....	.....	$46,404,057.99	$65,751,079.17

[fol. 11422] Company Wide Case—Hogan Exhibit No. 10—Continued

Sheet No. 2

The Ohio Bell Telephone Company

as of June 30, 1925

Comparison of Reproduction Cost New of Labor

By Philip Hogan

	Allensworth Labor	Hogan Labor	Allensworth Too Low (%)
Exchange Pole Lines	$2,910,961.69	$7,314,966.65	60.21
Exchange Aerial Cable	1,908,652.17	2,886,159.86	33.87
Exchange Aerial Wire	2,053,172.04	3,013,635.01	31.87
Exchange U. G. Conduit	3,090,409.07	7,684,366.54	60.17
Exchange U. G. Cable	1,323,118.73	3,063,852.44	56.82
Exchange Submarine Cable	9,791.15	13,811.48	29.11
Interior Blk. Wires	48,647.34	72,127.67	32.56
Toll Pole Lines	1,660,278.07	4,451,761.48	62.71
Toll Aerial Cable	49,561.03	80,183.71	38.19
Toll Aerial Wire	1,289,549.97	1,391,406.08	7.39
Toll U. G. Conduit	12,617.38	30,433.44	58.54
Toll U. G. Cable	32,526.21	93,694.82	65.28
Toll Submarine Cable	5,843.17	9,475.41	38.33
Total	$14,364,123.02	$30,105,913.59	52.29
Hogan Paving	$2,884,163.77		
Allensworth Paving	$1,495,393.00		
Allensworth Too Low (%)	48.15		

[fols. 11423-11424] Company Wide Case, Kositzky Exhibit No. A

The Ohio Bell Telephone Company

Services Rendered to the Ohio Bell Telephone Company by the American Telephone and Telegraph Company

List of General Engineering, Commercial and Traffic Circulars and Specifications

This exhibit supplements and brings to date (Feb. 1, 1926) Kositzky Exhibit No. 2—Introduced March 27, 1924—Toll Rate Case (Case No. 124)—and lists the following:

A—373 General Engineering Circulars—Folios 11423 to 11453.

B—128 Specifications, including 56 that are in Handbook form—Folios 11454 to 11458.

C—28 Commercial Circulars—Folio 11459.

D—27 Traffic Circulars—Folios 11460 to 11461.

[fol. 11425] A—List of General Engineering Circulars

1394 Bulletin on Guy Anchors
(Transmits Bulletin No. 108 "Guy Anchors")

1412 Specifications No. 4129 "SM" Cable
Supplementing G.E.C. No. 1174
Replacing G.E.C's. Nos. 851 and 996
Replacing Specifications No. 3778
(Transmits Specifications No. 4129 "SM" Cable)

1413 One Sheave Cable Block
Replacing G.E.C. 1123
(Transmits Drwg. 140-A-73 Issue 3 "One Sheave Cable Block")
(Replaced by G.E.C. #1726)

1418 Splicing Four-Wire Quadded Cable—Specification No. 3912—"General Cable Splicing—Supplement G.
Supplementing G.E.C. No. 778
(Transmits Supp. "G" to Specs. 3912)

1419 The Electrical Resistance of Pole Timbers
Transmits Bulletin No. 112—Subject same as G.E.C.)

1420 Transmission Equivalent Data—Section I-A and II-A—Standardization of New Transmission Unit
Bulletin No. 118
Partly Replacing G.E.C's. Nos. 247, 418 and 419
(Transmits Bulletins No. 118 "Subject as above")
Partly Replaced by G.E.C. No. 1737)

1422 Message Register Circuit for Recording The Number of Times Cord Circuit Repeaters are Used

1423 1000-Volt Condensers for Composite Sets—Bulletin No. 122
Supplements G.E.C. 898 and Handbook Spec. 4064
(Transmits Bulletin No. 122—"Subject same as G.E.C.")

1425 Multiple Magneto Switchboard No. 109-A
(Transmits Bulletin No. 124—Subject same as G.E.C.)
(Supp. By G.E.C. No. 1501)

1426 Transmission Equalizers for Non-Loaded Cable Cots. (Type No. 1-A and No. 2-A) Bulletin No. 125
(Supplementing G.E.C. No. 1421)
(Transmits Bulletin No. 125—Subject same as G.E.C.)
(Supplemented by G. E. C. No. 1529)

1427 Standardization of Outside Plant Practices—Supplementary Specifications Relative to Pole Stepping
Supplementing G.E.C's. 902 and 1199.
(Transmits Specifications, Handbook Form 3929 Supp. "E" and 3926 Supp. A)

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1428 Specifications for Timber Preservation
Replacing in Part G.E.C. No. 517
(Transmits:
Spec. 4227 Coal Tar Creosote Replacing Specs. No. 3743
Spec. 4228 Creosote Coal Tar Solution No. 1
" 4229 " " " " " " 2
" 4230 Creosoting Timber—Replacing Specs. No. 3156
Spec. 4231 Creosoting Yellow Pine Timber (Replacing Spec. No. 3231)

1429 Butt Treating Cedar Poles
Replacing in part G.E.C. No. 1045
(Transmits Prov. Specifications No. 4287, Subject same as G. E. C.)

1430 Substations—Standardization of Installers Equipment
(Transmits Drwgs. 143-A-57 Installers Tool Bag, 146-A-11 (Provisional) Installers Material bag, 146-A-12—"C" Tool Roll, 146-A-13 (Provisional) "B" Tool Roll, 201-B-77—Book Pouch

1431 Wire Ties
Supplementing G. E. C.'s Nos. 778, 822 and 902
" Specifications 3914, 3929 and 3931
(Transmits Handbook Specs. 3914, Supp. "B", 3929 Supp. "D" and 3931 Supp. "C")

1432 Extension Ladders
(Transmits Specifications 4307) (Extension Ladders)

1433 Standardization of Outside Plant Practices—Supplementary Specifications Relative to the Use of "ANA" (22 gauge) Cable, "ANB" (19 gauge) Cable and "NM" (24 gauge) Cable
Supplementing G. E. C.'s Nos. 822, 902, 903 and 1047

(Transmits Handbook Specs. 3929, Supp. F; 3931, Supp. D and 3933, Supp. C)

1434 Quickly Detachable Dial Mounting for Central Office Switchboards, Attended Pay Stations and P. B. X. Switchboards
Supplementing G. E. C. 1260
Transmits Drwgs. 706-440, 706-441 and 808-10.

1435 Substations—Instruction Cards Furnished with No. 23.
Type Gray Coin Collectors.
(Transmits Sheet Showing present cards)
(Supplemented by G. E. C. 1728)

1436 Simplex Pole Jack
Supplementing G. E. C. 1256
(Transmits List of Parts also Sheet of Detailed Cuts)

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1437 Specifications No. 4253—"Underground Conduit Construction"
Replacing G. E. C. 386
(Transmits Handbook Spec. 4253—Subject same as G. E. C.)

1438 Transmission Maintenance Practices—Section VIII-F
Routine for Handling Reports of Poor Transmission on Toll Calls
(Transmits Sect. VIII-F "Subject as above" also List of Current Sections, dated March 1, 1924)

1439 Operators Receivers—Pads for Use on No. 3-A Head bands
(Transmits Drwg. 38-Y-1732—"Subject as above")

1440 Loading Data Sections I-D and II-D—"Loading for Carrier Circuits in Toll Entrance and Intermediate Cables—C-4.1 and C-4.8 Loading Systems"
(Transmits Sections as above)

1441 Substations—Conservation of No. 26 and No. 27 Protector Blocks
Supplementing G. E. C.'s No. 917 and 935

1442 Transmission Maintenance Practices — Improved No. 703 Everready Dry Cell Battery

1443 Rubber Gaskets
(Transmits Drwg. 46-M-136—Rubber Gasket)

1444 Lineman's Wrench
(Transmits Drwg. 46-M-133 "Lineman's Wrench")

1445 Cast-Iron Bends
Supplementing G. E. C. 420
(Transmits Specifications 4210 — "Cast Iron Bends" and Drawings 46-M-88 and 46-L-135)

1446 Wrought Iron Bends
(Transmits Drwg. 46-L-214 Wrought Iron Bends)

1447 Amendment No. 3 to Specifications 3646—Conduit Castings
(Supplementing G. E. C.'s Nos. 420 and 873)
(Transmits Amend. No. 3 to Specs. 3646—Conduit Castings)

1448 Local Test Desk No. 13
(Supplementing G. E. C.'s 787, 560 and 282)
(Transmits Bulletin No. 103, Subject Same as G. E. C.)

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1449 Loading Data: Section III-A Building Out Condensers and Cases—Bulletin No. 132
Replacing G. E. C. No. 919
(Transmits Bulletin No. 132—Subject same as G. E. C.)
(Supplemented by G. E. C. 1525)

1450 Transmission Maintenance Practices—Section II-F-2B
Oscillator—Bulletin No. 130
(Transmits Bulletin as mentioned above)
(Supplemented by G. E. C. 1623)

1451 Stearine
(Transmits Specifications 4320 "Stearine")

1452 Fanning Strips
Supplementing G. E. C.'s Nos. 415-768-952 & 1333

1453 Transmission Maintenance Practices — Section VI-C
Methods for Making Transmission Tests on Panel Machine Switching Circuits and Equipment
Supplementing G. E. C. 1366
(Transmits Section VI-C Subject as above)

1454 Substations—Improvement in Public News Telephone Service
Supplementing S. C. No. 30 and G. E. C. No. 320
Supplemented by G. E. C. 1528

1455 No. 90-B Designation Strip for Use on Toll Test Board No. 4
(Transmits Drwg. 38-Y-1716—90-B Designation Strip)

1456 Reducing Couplings
(Supplementing G. E. C.'s Nos. 420, 679 and 873)
Transmits Specs. No. 4256 Reducing Couplings and Drawings 46-M-139, 46-L-205, 46-M-138, 46-L-186 and 46-M-140

1457 Foreign Wire Relations Routine
(Transmits copy of Foreign Wire Routine)
(Supplemented by G. E. C. 1760)

1458 Central Office Telegraph Practices—Section I-C—Testing of Telegraph Subscribers Circuits and Telegraph Lines Operated with Ground Return
Supplements G. E. C. No. 898
(Transmits Section I-C Subject as above)
(Replaces Part III Test Boards and Morse Boards —Handbook of Telegraph Circuits and Apparatus)

1459 Standardization of Outside Plant Practices—Specifications No. 4190—"Railroad Crossings"
Supplementing G. E. C. 1265
(Transmits Spec. 4190 in 8½" x 11" size)

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1460 Standardization of Outside Plant Practices—Supplementary Specifications Relative to the Use of "Toll Line Test Connector"
Supplementing G. E. C. No. 1134
(Transmits "Drwg. 46-L-254—Toll Line Test Connector" and Supp. A—Spec. 3928 Open Wire Construction—Toll Line Test Connector)

1461 Carrying Case for 4-B or 8-A Oscillator
(Transmits Photo. of Carrying Case)

1462 Telephone Repeaters—Improved Receiver Shunt —Bulletin No. 131
Replacing in part G. E. C. No. 714
(Transmits Bulletin No. 131—Means for Improv-

ing Existing Repeater Gain Measuring Circuits Employing Receiver Shunts)

1463 Bulletin No. 135—Interference from Electrified Railroads
(Transmits Bulletin #135—Subject same as G. E. C.)

1464 Operators Telephone Set Data—Section II-A—The No. 62 Induction Coil Recording Operators Telephone Set—Bulletin No. 127 and Section II-B—The No. 65 Induction Coil Toll Operators Telephone Set. Bulletin No. 126
Supplementing G. E. C. No. 1239
(Transmits Bulletins No. 126—Recording Operators Sets and Bulletin No. 127—Toll Line Board Operators Telephone Sets)

1465 Machine Switching Substations—Transmitting Supplement "B" to Specifications No. 4160
Supplementing G. E. C.'s Nos. 988, 1101 and 1312
(Transmits Supp. B—Spec. 4160—Handbook form—Machine Switching Substations (New Apparatus and Methods))
(Supplemented by G. E. C. 1612)

1466 Toll Transmission Practices—Section IV-C—Toll Cables—Laying Out Tandem Repeatered Circuits—Bulletin No. 129
Replaces G. E. C. 926
(Transmits Bulletin No. 129—Subject—Method of Layint Out Circuits in Long Toll Cables)
(Supplemented by G. E. C. 1558)

1467 Carrier Current Systems Data—Section VII-B—1-A Detector—Amplifier—Bulletin No. 137
(Transmits Section and Bulletin as above)

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1468 Stations—Transmitter Mouthpiece Mailing Envelopes
(Transmits Mailing Envelope Form BS-1)

1469 Substations—No. 337 Transmitters—Reduction in Minimum Loop
Supplementing G. E. C. 1143

1470 Transmission Maintenance Practices—Section IX-A
Routine for Monitoring Through Line and Cord Circuit Telephone Repeaters

(Transmits Section IX-A subject as above also)
(List of current sections dated June 4, 1924)

1471 Stations—No. 50 Coin Collector—New Cash Compartment Door and Lock
Supplementing G. E. C. No. 1082
(Supplemented by G. E. C. 1701)

1472 No. 3-A Telegraph Repeater—Change in Spark Killer
Supplementing G. E. C. No. 673
Replacing in Part G. E. C. 1063
(Transmits Specification No. 4068—Issue 2 Single Morse Telegraph System)

1473 Printing Telegraph Practices — Maintenance Handbook for Page Printing Telegraph System Using No. 10-A Printer
Supplementing G. E. C. 1170
(Transmits Handbook Specs. No. 4181. Field Maintenance of Printing Telegraph Apparatus Employing No. 10-A Printer)

1474 Method of Operation of Panel Machine Switching Equipment — Corrected and Additional Pages for G. E. C. No. 1188
Replaces in part and Supplements G. E. C. 1188
(Transmits pages as shown above)

1475 Cast Iron Caps
(Transmits Drwg. No. 46-L-203—Subject same as G. E. C.)

1476 U. Cable Guard Straps
(Transmits Drwg. No. 46-L-176—Subject same as G. E. C.)

1477 Crosstalk Practices—Section IX-B-2-A Terminating Network Bulletin No. 140
(Transmits Bulletin No. 140—Subject same as G. E. C.)

1478 Telephone Repeater Data—Section VIII-C Type B Intermediate Composite Set for Use with 22 Type Telephone Repeaters on Open Wire Lines —Bulletin No. 142
(Transmits Bulletin No. 142 Subject as above)

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1479 U Cable Guards
Replacing G. E. C. 937
(Transmits Drwg. 46-L-204 "U Cable Guards")

(Supplemented by G. E. C. 1653)

1480 Cable Ring Tool
(Transmits Drwg. 46-M-134 "Cable Ring Tool")

1481 Test Boards and Morse Boards for Cable Installation—Supplementing G. E. C. No. 898
(Transmits Bulletin No. 98 "Subject Same as G. E. C.)
(Supplemented by G. E. C. 1528)

1482 Standardization of Outside Plant Practices
Supplementary Specifications Relative to the Use of Anchors for One Inch Rods.
Supplementing G. E. C. 1010
(Transmits Supp. "B" to Specs. No. 3927 Guying (Handbook form)

1483 Stations—Materials Type C Porcelain Knob
Replacing G. E. C. 1020
" " 642
(Transmits Specifications 4323 & Drwg. 46-L-253 which replaces Specs. 3739 and amendments also Drwg. 46-L-70)

1484 Shellac and Shellac Thinner
(Transmits Spec. 4313—Shellac
" " 4314—Shellac Thinner)

1485 Standardization of Station Practices—Specs. No. 4300 "Telegraph Stations (Manual Type.")
Replacing G. E. C.'s Nos. 823 and 1255
(Transmits Spec. No. 4300 Subject as above which replaces Specs. Nos. 3862, 3863 and Supp. "A" to Spec. No. 3862)

1486 Jack and Lamp Socket Mountings for Use on Relay Rack
(Transmits Bulletin No. 138—Subject same as G. E. C.)

1487 Screw-driver for Switchboard Plugs-Ks-2348 Tool
Supplementing G. E. C. 848
(Transmits Photo of Tool)

1488 Questionnaire for the No. 600-C Private Branch Exchange
Supplementing G. E. C. No. 1232
(Transmits Questionnaire)

1489 Mechanically Locking Keys
Supplementing G. E. C's. 647, 693, 884 and replacing in Part G. E. C. No. 806

(Transmits Bulletin No. 145—"Mechanically Locking Keys").

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1490 Telephone Repeaters—Filament Alarm Circuit for Unit Rack Floor Type Repeaters
Supplementing G. E. C. No. 714
(Transmits Drwg. 195-B-91.)

1491 Revision of Method of Calculating Power Plant Equipment for Step-by-Step Offices
Supplementing and Replacing in Part G. E. C. No. 1361
(Transmits Bulletin No. 143—"Method of Figuring" Power Plant Sizes for Step-by-Step Machine Switching Offices)

1492 Strand Cutter
(Transmits Drwg. 46-X-83—Strand Cutter)

1493 Form for Concrete Manhole—Type X Service Box
Supplementing G. E. C. 1116
(Transmits Drwgs. 149-A-1, 149-A-2, 149-A-3 and 194-B-53.)

1494 Specifications for Solder
Replacing G. E. C.'s. Nos. 222, 780 and 1124
Replacing Specifications 3438, 3439 and 3440 and 4152
(Transmits Specs. No. 4301—40-46 Solder
" " 4302—45-55 "
" " 4303—50-50 "
" " 4304—38-62 "
" " 4305—Rosin Core Solder.

1495 Parallel Drop Wire
Supplementing G. E. C. 772
(Transmits Specifications 4352, 4353, 4354, 4355 drop wire and 4308 S & T Porcelain Knobs, Spec. 3930.)
Supp. B. Drop Wiring—Parallel Drop Wire, also Bulletin No. 149—More Economical Drop Wire.
(Supplemented by G. E. C. 1603)

1496 Machine Switching Stations—Transmitting
Supplement A—Spec. No. 4159 Covering Maintenance of Automatic Electric Company Dials at Stations
Supplementing G. E. C. 1128

(Transmits Supp. A—Specs. 4159—Handbook form)

1497 48 Volt Emergency Lighting System for Machine Switching Offices

1498 Operators Telephone Sets Data—Section III-A—New P. B. X. Attendants Telephone Sets—Bulletin No. 141
Supplementing G. E. C. 927 and 1237
(Transmits Bulletin No. 141—No. 63 Induction Coil Telephone Set for Private Branch Exchange)

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1499 PH and H Cable Terminal Boxes
Replacing in Part G. E. C's. Nos. 415 and 968
Supplementing G. E. C. No. 903
(Transmits Handbook Specs. 3933 Supp. D—House Cable Placing—PH and H Cable Terminal Boxes. Specifications 4324-PH Cable Terminal Boxes. Specifications 4355-H Cable Terminal Boxes)

1500 Cable Wrapping Cloths—Specifications No. 3914 Aerial Cable Splicing Supp. "C"; Specifications No. 3915 Block Cable Splicing, Supplement A
Supplementing G. E. C's. Nos. 778 and 781
(Transmits Handbook Specs. 3914—Supp. C—Aerial Cable Splicing—Cable Wrapping Cloths and 3915—Supp. A Block Cable Splicing—Cable Wrapping Cloths)

1501 Motor-Driven, Magneto Ringing Set for Small Magneto Offices—Supplementing G. E. C. No. 1425
(Transmits Bulletin No. 144—Subject as above)

1502 Manhole Frames and Covers
Supplementing G. E. C. No. 420
Replacing Specifications No. 3645
(Transmits Specifications No. 4285—Manhole Frames and Covers)

1503 Maintenance Information Covering "E", "H" and "R" Type Relays
Replacing in part G. E. C. 1036
(Transmits Bulletin No. 102 and its attachment, Issue 2 of Specification No. X-70037 and Issue 1 of Specification No. X-70202)

1504 Standardization of Outside Plant Practices—Specifications 3929—Appendix 2—Entrances to Buildings
Supplementing G. E. C. 902
(Transmits Handbook Specs. Subject same as above)

1505 Snatch Block for Wire Rope
Replacing G. E. C. 1140
(Transmits Drwg. 46-Z-18—8" Snatch Block)

1506 Handbook Cover, Moleskin
Replacing in part G. E. C. #844
(Transmits Drwg. No. 183-B-71 — Handbook Cover)

1507 Coach Screws
Replacing in part G. E. C. No. 790
(Transmits Drwg. No. 46-L-36 "Coach Screw")

1508 Steel Numbering Die
(Transmits Drwg. 46-X-66 "Steel Numbering Die")

1509 No. 2 Pand B Compound

1510 Stations—Materials—White Ground Wire
Supplemented by G. E. C. No. 1611

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1511 Type "C" Cable Terminal
(Transmits Bulletin No. 139 "Type "C" Cable Terminal")
Supplemented by G. E. C. No. 1555.

1512 Central Office Emergency Cabinet
Supplementing G. E. C. No. 1363
(Transmits Specs. 4362—4376 Inclusive also Drawings 46-L-190 and 46-M-183)

1513 Bulletin on "Stub Reinforcement for Large Poles"
(Transmits Bulletin No. 128 Subject as above)
(Supplemented by G. E. C. 1662)

1514 Inductive Coordination Practices—Section XI-A, 3-A Switchbox. Bulletin No. 151 and Section XI-B, 4-A Switchbox Bulletin No. 152
(Transmits Bulletins as above)

1515 Braid Stripper
(Transmits Drwg. 46-L-292 "Braid Stripper")
(Replaced by G. E. C. 1684)

1516 Transmission Maintenance Practice—Section VII-A

Average and Limiting Losses for Circuits and Equipment—Bulletin No. 154
Replacing in part G. E. C. No. 634
(Transmits Bulletin No. 154 and List Current Sections)

1517 Welded Punched Frame Type of Singly Mounted Jacks

1518 Frames and Racks—Frame for Mounting No. 7-A Fuses in Central Offices
(Transmits: Memo and Drwg. 145-A-54)

1519 Rope Sling
(Transmits Drwgs. 46-M-162 Rope Sling and Drwg. 46-M-161 "L" Snap Hook)

1520 Leather Strips
(Transmits Drwg. No. 46-L-288 "Leather Strip")

1521 Underground Cable Mat
(Transmits Drwg. No. 144-A-34—U. G. Cable Mat)

1522 Central Office Instructors Set No. 1-B
(Transmits Bulletin No. 155)

1523 Suppressed Zero Ammeter-Weston Model 269

1524 Toll Operator's Training Equipment
Supplementing T. C. No. 196
(Transmits Bulletin No. 153 Subject same as G. E. C.)

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1525 Building Out Condensers—Supplement I to Specifications 3912 "General Cable Splicing"
Supplementing G. E. C. Nos. 778 and 1449.
(Transmits Supp. I to Spec. 3912—Gen. Cable Splicing)

1526 Cable Paster and Paster Box
Transmits Drwg. 46-X-89 Cable Paster Box

1527 Central Office Apparatus—Maintenance Information
(Transmits Bulletin No. 119 "Central Office Apparatus—Maintenance Information")

1528 New High Impedance Receiver No. 525 and New Monitoring Circuit for Toll Test Boards.
Supplementing G. E. C.'s Nos. 162, 1454 and 1481

1529 Radio Broadcasting Systems—Instructions for Testing Voice Frequency Transmission Characteristics—Bulletin No. 136
Supplementing G. E. C. Nos. 1421 and 1426

(Transmits Bulletin No. 136—Subject as above)

1530 Night Bell Circuit for Small Common Battery Swbds.
Supplementing G. E. C. 787
(Transmits Drwgs. 177-B-62, 177-B-63, 177-B-87, 165-B-42 and 165-B-45)
(Supplemented by G. E. C. 1776)

1531 B and C Cable Hooks
Supplementing G. E. C. No. 874
(Transmits Issue 5 of Drwgs. 93-E-34 and 93-E-35 "B" & "C" Cable Hooks)

1532 Stations—Public Telephone Signs
Supplementing G. E. C. #1398
(Transmits Issue 3 of Drwg. 46-M-99)

1533 Transmitting Bulletin on "Concrete Steel Reinforcements for Large Poles" and Specifications No. 4326, Concrete Steel Reinforcements for Poles
Replacing G. E. C. No. 451
(Transmits Bulletin and Specs. as above)

1534 Solder Ladle
(Transmits Drwg. 46-L-260 "Solder Ladle")

1535 Standardization of Station Practices—Transmitting Supplement "A" to Specs. 3851, and Supplement "A" to Specs. 3854.
Supplementing G. E. C.'s. Nos. 1144 and 1312
(Transmits Handbook Specs. as above)

1536 Dead Man
(Transmits Specification 4340 Drwg. 46-M-158 "Dead Man")

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1537 Emergency No. 1 Local Manual Switchboard
(Transmits W. E. Co. Spec. X-62606
Floor Plan Drawings and Front Equipment Drawings)

1538 Toll Signaling Equipment 135 Cycle Signaling System Employing Terminal Ringer with Make-Contact 135 Cycle Relay
Supplementing G. E. C. No. 1294
(Transmits Bulletin No. 133 Subject as above)
(Supplemented by G. E. C. 1720)

1539 Transmission Maintenance Practices — Routine

for Maintaining Type "B" Carrier Telephone System, Type "A" and "B" Carrier Telegraph Systems and Carrier Repeaters
(Transmits Section X-A "Routine for Maintaining Type "B" Carrier Telephone Systems—Terminal Office and Overall Maintenance"
Section X-B Routine for Maintaining Type "A" and Type "B" Carrier Telegraph Systems—Terminal Office and Overall Maintenance.
Section X-C Routine for Maintaining Carrier Repeaters.

1540 Modification of Nos. 137, 152 and 218 Plugs
Supplementing G. E. C. 1342

1541 No. 156-B Interrupter for Supplying 135-Cycle Signaling Current
Supplementing G. E. C. No. 1267
(Transmits Bulletin No. 156—Subject same as G. E. C.)
(Supplemented by G. E. C. 1767)

1542 Toll Signaling Equipment—Distributor Signaling System for Toll Lines
(Transmits Bulletin No. 162—Distributor Signaling System for Toll Lines)

1543 Maintenance of Step-by-Step Machine Switching Equipment—Transmitting Bulletin No. 148
(Transmits Bulletin No. 148 Subject same as G. E. C.)

1544 Mechanical Strength of Chestnut Poles
(Transmits Bulletin No. 157 Subject same as G. E. C.)

1545 Toll Ticket Boxes—For Use at Nos. 9-C 105-A and 105-B Toll Switchboards

1546 Soldering Copper Holder
Replacing Specs. No. 2391
(Transmits Drwg. No. 46-Z-14 "Soldering Copper Holder")

1547 Supply System Data Affecting Coordination—Section IV-D The Relation of the Peterson System of Grounding Power Networks to Inductive Effects in Neighboring Communication Circuits—Bulletin No. 163
(Transmits Section as above also pamphlet)

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1548 Pliers
Replacing G. E. C. No. 680
"Transmits Drwgs. 46-X-21, 56, 55, 57 and 91"

1549 Report of Defective Pairs in Cables
Supplementing G. E. C.'s. Nos. 453 and 1189

1550 Triangular Bandage
Supplementing G. E. C. No. 1363
(Transmits Amend. No. 1 Specs. 4273—Triangular Bandage)

1551 Stove Bolts
Replacing G. E. C. 1370
(Transmits Issue 2 of Drwg. 46-L-41)

1552 Chestnut Poles—
Supplementing G. E. C.'s Nos. 1136 and 1379
(Transmits Amend. No. 2—Specs. No. 4166 Chestnut Poles)

1553 No. 76-A Heat Coil
Replacing G. E. C. No. 578

1554 Telephone Repeater Data—Section VI-F, 22-A-1 Telephone Repeaters and Associated Equipment Bulletin No. 159
(Transmits Section as above, also list of Current Sections of Telephone Repeater Data)
(Supplemented by G. E. C. 1720)

1555 Installing Type "C" Cable Terminals
Supplementing G. E. C. No. 1511
"Transmits Instructions for field trial only"
Installing Cable Terminals

1556 No. 11 Common Battery Switchboard
(Transmits Questionnaire, Traffic Engineering Practices and Method of Operation)

1557 Questionnaire for No. 1 Local Central Office Equipment
"Transmits Questionnaire"
Supplemented by G. E. C. No. 1609
(Supplemented by G. E. C. 1645)

1558 Carrier Current System Data—Section VII-C, 4-A Impedance Bridge—Bulletin No. 169
Supplementing G. E. C. No. 1467
(Transmits Section as mentioned above)

1559 Stations—Booths—New Aluminim Tread

1560 Stations—Materials—Modification of ½" Drive Ring
Replacing G. E. C. No. 791
(Transmits Drwg. No. 46-L-305 Drive Ring)
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1561 Transmission Maintenance Practices — Section IV-C -IB
Impedance Bridge
Replacing G. E. C. #1062 and Supplementing G. E. C. No. 941
(Transmits Section as above and list of Current Sections)

1562 Telephone Repeaters—Modifications Required in Existing 22 Type Repeater Installations in order to Operate the Filaments of Four Tubes in Series
Supplementing G. E. C. No. 1237
(Transmits Memorandum)

1563 Nos. 84-B and 84-E Interrupters
Supplementing G. E. C. No. 841

1564 Galvanized Pole Bracket
Replacing in part G. E. C. No. 276
(Transmits Spec. 4387 and Drwg. 46-L-304)

1565 Inductive Coordination Practices—Section VIII-B-3-A Noise Shunt Bulletin No. 165
Replacing in part G. E. C. No. 652
(Transmits Bulletin No. 165—3-A Notes Shunt)

1566 Inductive Coordination Practices—Section VII-A Radio Interference Produced by Ringing Machines Bulletin No. 166
(Transmits Section as mentioned above also list of Current Sections)

1567 Model No. 280 Weston Voltmeter for Measuring Grid Battery Voltages
(Transmits Drwg. 208-B-40 Telephone Repeater Equipment)

1568 Paste for Cleaning Switchboard Plugs
Replacing in Part G. E. C. No. 449

1569 Toll Switchboard Clock—Waltham
(Transmits Photo of Clock)

1570 Step-by-Step Machine Switching Equipment No. 324 Tool
(Transmits Drwg. 38-Y-1798—No. 324 Tool)

1571 New Cord for No. 528 Operators' Receive

Supplementing G. E. C. No. 927

1572 Stations—Tools and Gauges Material Can for Repairmen
(Transmits Drwg. No. 202-B-73—Material Can)

1573 Stations—Number Plate Cards for Manual Stations
(Transmits photo showing cards)

1574 Carrier Current Systems Data—Sections V-C and V-D
Revised September 1924
Replacing G. E. C. No. 1369
Replacing in part G. E. C. No. 1031
Transmits Sections as above also list of Current Sections "Carrier Current Systems Data"

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1575 Traffic Engineering of Interoffice Trunks
Replacing G. E. C. No. 1066

1576 Improved Contact—Springs for No. 18-A and No. 18-B Connecting Blocks

1577 Bridge Polar Duplex Telegraph System—Guards for Switches
Supplementing G. E. C. No. 1063

1578 No. 217-D Plug
Supplementing G. E. C. No. 1270
(Transmits Drwg. 38-Y-1468 No. 217 Resistance Plug)

1579 Transpositions — Rendering Obsolete Specifications Nos. 3120, 3146, 3736 and 3897
Supplementing G. E. C. No. 1261
Replacing G. E. C. Nos. 563 and 871
Replacing in part G. E. C. No. 78
Rendering Obsolete Specifications Nos. 3120, 3146, 3736 and 3897

1580 Splicers' Fiber Test Board
Replacing G. E. C. No. 1308
(Transmits Issue 2 of Drwg. 46-L-177—Splicers Fiber Test Board)

1581 Creosoted Yellow Pine Reinforcing Stubs
Replacing G. E. C. No. 792
(Transmits Spec. No. 4391—Creosoted Yellow Pine Reinforcing Stubs Replacing Specs. No. 3974)

1582 Soldering Copper Heater Using Solidified Alcohol

(Transmits Drwg. 147-A-55. Central Office Soldering Copper Heater and Shelf using Solidified Alcohol)

1583 Cable Splicing Operations in Machine Switching Areas—No. 99-A Condenser
Supplementing G. E. C. No. 1163
(Transmits Drwg. 46-Z-6. Cable Splicers Condenser Set No. 99-A Condenser)

1584 Key Sleeves—White and Blue

1585 Transmission Maintenance Practices—Section I-F, I-C
Transmission Measuring Set—Bulletin No. 164
Supplementing G. E. C.'s Nos. 1034 and 1390
(Transmits Bulletin 164 Subject same as G. E. C. also list of Current Sections)
Supplemented by G. E. C. No. 1623

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1586 Interference—General—Determination of Magnitude and Location of Circuit Unbalances D & R Bulletin No. 81
(Transmits Bulletin No. 81—Subject as above)
(Supplemented by G. E. C. 1625)

1587 Stations—Wiring Plans—Transmitting Supplement A to Specifications No. 3859
Supplementing G. E. C. No. 1210
(Transmits Handbook Spec. 3859—Supp. A—Station Wiring Plans—New Methods)

1588 Outside Plant Testing Apparatus
No. 186 Plug
(Supplements G. E. C. 1405)

1589 Replacing of K. S. Specifications Covering General Equipment Requirements by X Specifications
Replacing G. E. C. Nos. 540 and 687

1590 Creosote Coal Tar Solution No. 1
Supplementing G. E. C. No. 1428
(Transmits Amend. No. 1 to Specs. 4228)

1591 Stations—Double Headband for No. 128 Receivers
(Transmits Drwg. 38-Y-1748—No. 1-C Headband)

1592 Stations—Standarization of Practices—Transmitting Supplement A to Specifications No. 4170
Substation and Private Branch Exchange Protector Installation
Supplementing G. E. C. No. 1173

(Transmits Supp. A to Specs. No. 4170 Subject as above also Drwg. 46-L-199 Ground Wire Clamp)
(Supplemented by G. E. C. 1698)

1593 Lever Cable Bender
"Transmits Drwg. 46-P-4 Lever Cable Bender"

1594 Creosoted Yellow Pine Poles, Amendment No. 2 to Specifications No. 4209
Supplementing G. E. C.'s Nos. 1250 and 1410
(Transmits Amendment as above)

1595 Fittings for River Crossing Fixtures
Replacing in part G. E. C. 741
Transmits Drwgs. 135-A-17 Suspension Insulator —Porcelain and Drwg. 135-A-19 Fittings for River Crossing Fixtures

1596 Transmission Maintenance Practices—Section IV-D, 1-A Capacity Bridge
Replaces G. E. C. No. 742
(Transmits sections as above and list of current sections)

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1597 Sewing of Switchboard Cables

1598 Shave Hook
Replacing G. E. C. #1319
(Transmits Drwg. 46-L-128 Shave Hook)

1599 Two Pin Crossarms
(Transmits Specs. 4389 Two Pin Creosoted Yellow Pine Crossarms and Spec. 4390 Two Pin Fir Crossarms)

1600 Portable Gasoline Electric Generating Unit and Apparatus for Use with it
(Transmits Drwg. 150-A-51 "Portable Electric Ventilating Set for Manholes" and Illustrations)

1601 Split Vitrified Clay Conduit

1602 Type "P" Ringing and Coin Control Motor Generator Sets One-Motor and Two-Motor Types—Bulletin No. 161
(Transmits Bulletin No. 161 Subject as above)

1603 Parallel Drop Wire
Replacing in Part G. E. C. No. 1495
(Transmits Supp. C to Specs. No. 3930 (Parallel Drop Wire) which replaces Supp. B same subject)

1604 Bit Brace Socket Wrench

(Transmit Drwg. 46-X-105 Bit Brace Socket Wrench)

1605 Canvas Bucket
Transmits Drwg. 46-Z-22 Canvas Bucket

1606 B Guy Shield
Supplementing G. E. C. No. 1182
Transmits Issue 4—Drawing 46-M-29)

1607 Supplement A to Specifications No. 4039, "Cable Terminating"
Supplementing G. E. C. No. 1341
(Transmits Supplement as above)

1608 Step-by-Step Machine Switching Equipment No. 338 Tool
(Transmits Drwg. 38-Y-1787 No. 338 Tool)

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1609 Questionnaires for #1, #9-C and #109-A Manual Central Office Equipments
Supplementing G. E. C. No. 1557
(Transmits Questionnaire and Forms)
(Supplemented by G. E. C. 1645)

1610 Stations—Booth Advertising Frame for Public Telephones
(Transmits Drwg. No. 38-Y-1754 Booth Advertising Frame)

1611 Stations—Materials—White Ground Wire
Supplementing G. E. C. Nos. 1241 and 1510
(Makes Spec. No. 3804 Obsolete Transmitted G. E. C. 622)

1612 Stations—Manual Wall Sets Converted for Maching Switching Operation
Supplementing G. E. C.'s Nos. 988, 1101, 1312 and 1465
(Transmits Bulletin No. 177—No. 37-A Dial Mounting and Supp. C to Specifications 4160—Machine Switching Stations—Converting Manual Wall Sets for Machine Switching Operations)

1613 Public Telephone Stations—Open Type Telephone Booths
Supplementing G. E. C. No. 1145
(Transmits Bulletin No. 178—Open type Telephone Booth)
(Transmits Handbook Specs. No. 4430 Stations Open Type Telephone Booths)

1614 Kerosene Cans
Transmits Drwg. 46-X-93 Kerosene Can—2 gal. and Drwg. 46-X-94 Kerosene Safety Can—2 gal.

1615 7-A Condenser Box
Supplementing G. E. C. No. 941
(Transmits Chart and Drwg. 152-A-31 "7-A Condenser Box")

1616 Transmission Maintenance Practices—5-A Gain Set
(Transmits Section IV-E—Transmission Maintenance Practices 5-A Gain Set and List of Current Sections). Order Section on W. E. Co.

1617 Carrier Current System Data—Section VII-D 51-B Artificial Line and 1-A Attenuator Bulletin No. 167—52-A Artificial Lines
(Transmits Bulletin mentioned above and List of Carrier Current Systems Data)

1618 Loud Speaking Telephone System for Test Desk—Main Frame Communication
Transmits Bulletin 179

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1619 General Cable Splicing Supplement H to Specifications 3912
Supplementing G. E. C. No. 778
(Transmits Supplement mentioned above)

1620 Calculagraphs—Improve Metal Dial

1621 Blasting Tools—
(Transmits Drawings covering Blasting Tools)

1622 Stations—No. 40 Type Steel Desk Stand
Supplementing G. E. C. No. 691

1623 Purchase of Transmission Measuring Apparatus by Connecting Telephone Companies
Supplementing G. E. C.'s Nos. 1104, 1135, 1450 and 1585. Supp. by G. E. C. 1715

1624 Wooden Insulator Pins
Supplementing G. E. C. No. 1249
(Transmits Issue 2 of Drwg. 46-L-90 8 Inch Wooden Insulator Pin and Issue 2 of Drwg. 46-L-91, 9 Inch Wooden Insulator Pins)

1625 Interference—Paper on "Telephone Circuit Unbalances—Determination of Magnitudes and Location"
Supplementing G. E. C.'s Nos. 1164 and 1586

(Transmits Copy of Paper as above)

1626 Creosoted Yellow Pine Poles
Replacing G. E. C.'s Nos. 1250 and 1410
(Transmits Specs. 4429—Creosoted Yellow Pine Poles—which replace Spec. 4209)
(Supplemented by G. E. C. 1700)

1627 Cable Grips
Replacing G. E. C. No. 696
(Transmits Drwgs. Nos. 46-M-100 and 46-M-120, Aerial and Underground Cable Grips)

1628 Mechanical Strength of Eastern Cedar Poles
(Transmits Bulletin No. 181—Subject same as G. E. C.)

1629 Bulletin on Stub Reinforcement for Poles—Band Type
(Transmits Bulletin No. 168—(Subject same as G. E. C.) also Drwg. 46-L-121 Bands & Pipe Section)

1630 Mercury Arc Rectifiers for Telephone Service Bulletin No. 176
Replacing G. E. C. No. 542
Replacing in Part G. E. C. No. 754
(Transmits Bulletin No. 176—Subject same as G. E. C.)

1631 Preliminary Specifications for Cable Vault Locating
(Transmits Preliminary Specs. for Field Trial-Cable Vault Locating)
(Supplemented by G. E. C. 1744)

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1632 Bonding Ribbon
(Transmits Drwg. 46-L-317—Bonding Ribbon)

1633 Machine Bolts
Replacing G. E. C. No. 820
(Transmits Specifications No. 4423—Machine Bolts)

1634 Telephone Repeater Data—Section VIII-B—Pilot Wire
Transmission Regulating System—Bulletin No. 183
(Transmits Bulletin—as above)

1635 Semi-Remote System of Generator Control—Bulletin No. 184

Supplementing G. E. C.'s Nos. 1282 and 1361
(Transmits Bulletin No. 184—Subject Same as G. E. C.)

1636 Battery Room Paints—Bulletin No. 185
(Transmits Bulletin No. 185—Paints for Battery Equipment and Rooms)

1637 Stations—Subscribers' Sets—Transmitting Supplement A, Specifications No. 3855—Covering Adjustment of Station Apparatus
(Transmits Supp. A—Spec. No. 3855 as above)

1638 Electrolysis Practices
Supplementing G. E. C.'s Nos. 221 and 707
(Transmits Sections I-A, II-A, III-A and IV-A Electrolysis Practices, also list Current Sections)

1639 I. D. F. Plug No. 234.

1640 Douglas Fir Crossarms
Replacing in Part G. E. C. No. 708
(Transmits Specs. No. 4424—"Fir Crossarms 10 Foot 10 Pin")

1641 Rubber Tape
Supplementing G. E. C. No. 1329

1642 Step-by-Step Machine Switching Equipment Lubrication

1643 Telephone Repeater Data—Section VIII-D, Echo Suppressors for Four-Wire Telephone Circuit—Bulletin No. 187
(Transmits Section and Bulletin as mentioned above.)

1644 Rubber Bandage
Replacing in part G. E. C. No. 1288
(Transmits Issue 2 Drwg. 46-X-10 Rubber Bandage)

1645 Questionnaires for No. 1-D and No. 1-C Manual Central Office Equipments.
Supplementing G. E. C.'s Nos. 1557 and 1609
(Transmits Questionnaire as above)

1646 Canvas Tool Bag and Carrying Strap
(Transmits Drwgs. 46-P-23 "Canvas Tool Bag" and 46-L-322 "Carrying Strap for Canvas Tool Bag")

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1647 High Speed Dials for Use in Panel Machine Switching Central Office Districts

Supplementing G. E. C. No. 1260
(Transmits Bulletin No. 174—High Speed Dialing from P. B. X. Switchboard Positions in Panel Machine Switching Central Office Districts)

1648 Stations—Subscribers Set for Telephone Company Business Offices
Transmits Handbook Specifications #4410
Commercial Circular #63—Bulletin #191
(Supplemented by G. E. C. 1770)

1649 Toll Transmission Practices—Section VI-C No. 22 Gauge Quadded Cable for Emergency Replacement Use—Bulletin No. 186 Replacing in part G. E. C. No. 473
(Transmits Section as mentioned above also specifications No. 4219 No. 22-Gauge Quadded Cable for Emergency Replacement Use).

1650 Telephone Repeater Data—Section VI-C Portable Cord Circuit Repeaters
Replacing G. E. C. No. 876
(Transmits Section as mentioned above)

1651 Strain Plates
Supplementing G. E. C. No. 1068.
Transmits Issue 2 of Drwg. 46-L-59 Strain Plates

1652 Adoption of Tight Wrapped Silk and Cotton Covered No. 22 Gauge Wire for Local Cables

1653 U Cable Guards
Supplementing G. E. C. No. 1479
Transmits Issue 3 of Dwg. 46-L-204

1654 Stations—Apparatus for Deaf Subscribers—Transmitting Bulletin 192 and Handbook Specs. No. 4448

1655

1656 Central Office Telegraph Practices—Section 1-E Signalling Arrangements for Telegraph Supervision Bulletin 189.

1657 Central Office Telegraph Practices—Section 1-B Maintenance Tools for Telegraph Repeater Attendants Bulletin No. 182.

1658 No. 700-C Private Branch Exchange—Plan to Facilitate Shipment.

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1659 Stations—Public Telephone Signs
(Supplementing G. E. C. 1398)

Transmits 46-M-163, 46-M-169, 46-Z-27, 46-X-119, 46-X-120, 46-X-125.

1660 Rock Anchors
Replacing G. E. C. 984
Transmits Spec. 4413 and Dwg. 46-L-147 and 46-L-118

1661 Loop Straps
Replacing in part G. E. C. 832
Transmits Drwg. 46-L-286, 46-L-287
(Loop Straps) and Sup. E. Spec. 3931—Block Cable Construction—new type loop straps

1662 Materials for Stub Reinforcing Large Poles
Supplementing G. E. C.'s 1073-1112-1513
(Transmits Amend. 1, Spec. No. 4149, Amend 1 Spec. 4140, Dwg. 46-L-316)

1663 Bolts for Cable Suspension Clamps
Supplementing G. E. C. 1271
Transmits Dwg. 46-L-137

1664 No. 319 Tool—Tool for Removing Number Plates and Lamp Caps
Replaces G. E. C.'s 593 and 1049
Transmits Dwg. 38-Y-1714

1665 Message Registers—Change in Mounting

1666 Installation of Cable Fuse Cases
Transmits Instructions for Field Trial Only

1667 Fire Protection for Cable Holes in Telephone Buildings—Use of Canvas Bags Filled with Mineral Wool
Supplements G. E. C. No. 803

1668 New Automatic Keyshelf Brace—Nos. 5, 6, 7 & 8 Types
Supplements G. E. C. 459.

1669 Crosstalk Practices, Section V-B, 50-A, and 50-D Crosstalk Set, Bulletin No. 193
Supplementing G. E. C. 1373

1670 Test Sets—Improvements in Nos. 17-D & 17-E Lineman's Sets
Supplementing G. E. C. 1337 & 1372
Transmits Dwg. 206-B-94—146-A-58

1671 Draw Knife and Guard
Transmits Dwg. 46-M-91—46-E-326

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1672 Pole Line Inspection—Specification 4400

Replacing G. E. C.'s 298 and 685.
Replacing in Part G. E. C. 1222
Transmits Spec. 4400 Sects. A, B, C, D and Appendices 1, 2, 3 & 4

1673 Toll Transmission Practices—Sect. VIII-C Phantom Terminating Composite Set for Use at Outer End of Non-Quadded Toll Entrance Cables—Bulletin No. 195

1674 Device for Coiling House Cables
(Transmits Dwg. 46-Z-19)

1675 Transposition Running Board
Replacing G. E. C. 1028
(Transmits Dwg. 47-P-12)

1676 Transmission Maintenance Practices—Potentiometer Markers.

1677 Three Bolt Guy Clamp
Replaces G. E. C. 1240
Supplementing G. E. C. 1248
Transmits Specification No. 4404

1678 Cable Feeder
Transmits Dwg. 46-M-184

1679 Short Multiple Switchboard Cable
Supplementing G. E. C. 762.

1680 Types "H" and "L" Strand Pullers
Supplementing G. E. C. 1225
Transmits Dwg. 46-L-357 & 46-L-358

1681 Ground Wire Moulding
Transmits Dwg. 46-L-160
Replaces G. E. C. 865

1682 Glass Insulators
Supplementing G. E. C.'s 1009, 1115 and 1153
Transmits Amend. 1 to Specs. 4114, 4115, 4116

1683 Carriage Bolts
Replacing in Part G. E. C. 276.
(Transmits Specs. No. 4472)

1684 Braid Stripper
Replaces G. E. C. 1515
Transmits Dwg. 46-M-209

1685 Bridle Wire Insulator
Replacing G. E. C. 970
Transmits Dwg. 46-L-255
(Supplemented by G. E. C. 1733)

1686 A L Wire

(Transmits Spec. No. 4459)

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1687 "R" Distributing Frame Wire
Replacing G. E. C.'s 957 and 998
Supplementing G. E. C. 479 and 761
Transmits Bulletin 196

1688 Safety Service Switches
Transmits Dwg. 38-Y-1728

1689 Western Cedar Poles
Supplementing G. E. C. 1409
Transmits Specs. No. 4283 Amend. No. 1

1690 Manhole Ladders
Replacing G. E. C.'s 807 and 921
(Transmits Dwg. 46-M-182)

1691 Portable Creosote Spray Outfit
Transmits Bulletin 18 (Supplement)

1692 Screw Drivers
Transmits Dwg. 46-X-34 and 46-X-40

1693 Standardization of Station Practices—Handbook Specifications 4455—Public Telephone Signs
(Replacing G. E. C. 770)

1694 Manhole Lighting Set
Transmits Dwg. 154-A-12 and 150-A-23

1695 Tools for Pole Inspection

1696 Stations—New Method for Attaching Transmitter Faces
(Transmits Supp. B—Spec. 3852)

1697 Outside Display Flags
Transmits Spec. No. 4422

1698 Stations—Materials—Ground Wire Staple (Dwg. 46-L-339)
Supplementing G. E. C. 1592

1699 Trouble Operators Positions for Switchboards Nos. 1, 1-C and 1-D Incoming Trunks.
Replacing in part G. E. C. 1192

1700 Mechanical Strength of Southern Yellow Pine Poles
Transmits Bulletin 190.

1761 Stations—Coin Collectors—Clamping Plates for No. 12-A Lock
Supplementing G. E. C. 1471.

1702 Telephone Attachments at Stations
(Supplementing G. E. C.'s 1142 and 1148)

(Supplemented by G. E. C. 1728)

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1703 Stations—Marking Date of Installation on Dry Cells

1704 Centrifugal Pumps, Suction Hose and Foot Valves

1705 Number Plates and Lamp Cap Cabinets

1706 Printing Telegraph Practices Section III-A Description of Page Printing Telegraph System Using No. 12 Type Apparatus and Sect. III-B Maintenance Data for No. 12 Type Page Printing Telegraph Sets—Bulletin 197.

1707 Central Telegraph Practices—Section V-B "Routine for Crossfire Neutralization" and Central Office Telegraph Practices—Section IV-B Crossfire Neutralization Arrangements for Polar Duplex Grounded Telegraph Systems
Bulletin No. 180—Replacing G. E. C.'s 1088 & 1220

1708 B B Type Cable Terminal
Supplementing G. E. C. 934

1709 Specifications for Dipping Douglas Fir Crossarms
Transmits Spec. No. 4471
Replaces Spec. No. 3396, 3397 and 3153

1710 Long Head Pole Steps
Supplementing G. E. C. 1089
Transmits Dwg. 46-L-81

1711 Supplement "B" to Specifications 4032 "Underground Cable Placing".
Supplementing G. E. C. 938.

1712 Splicers' Tents
(Replacing G. E. C. 1289)

1713 No. 14-A Fanning Strip

1714 Shuttle Ticket Distributing System for Small Toll Switchboards
Bulletin 208.

1715 Transmission Maintenance Practices—Sect. 1-D, 3-B
Transmission Measuring Set—Bulletin 201
Supplements G. E. C. 1104-1342-1623

1716 Small Gauge Bridle & Inside Wires
(Transmits Preliminary Specs. & Field Instructions)

1717 T-533-B Lighting Arrester
Transmits Dwg. 80-A-21

1718 Furnace Shield
Replacing G. E. C. 929)

1719 Telephone Systems—Rolling Ladders

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1720 Toll Signalling Equipment—Testing Set for Terminal and Intermediate Ringers—No. 546-A Panel
Transmits Bulletin 209
Supplementing G. E. C. 1267—1538—1554

1721 Transmission Maintenance Practices—Sect. 1-E, 4-B
Transmission Measuring Set—Bulletin 207

1722 Method of Assigning Lines and Trunks—Panel Machine Switching Equipment
Replacing in Part G. E. C. 1117

1723 Forming Table & Boiling Out Trough
Replacing in Part G. E. C. 1341

1724 Straightforward Trunking
Transmits Bulletin 203

1725 Aerial Handline
(Transmits Dwg. 46-L-306)

1726 One Sheave Cable Block
(Replacing G. E. C. 1413)

1727 Stations—Instruction Cards Furnished with No. 33 Type
Gray Coin Collectors
(Supplementing G. E. C. 1435)

1728 Telephone Attachments at Stations
(Supplementing G. E. C. 1702)

1729 Machine Switching—Handling Directory Errors
(Replaeing in Part G. E. C. 1354)

1730 Link Type Line Finder Equipment and Other Improvements in the Panel Machine Switching System
Bulletin 212

1731 Toll Switchboard No. 1 Recording Switchboard Sections
(Transmits Bulletin 205)

1732 Dummy Fuse No. 63-A for Fuse Panels Arranged for Alarm Type Fuses

1733 Installing Bridle Wire Insulators
(Supplementing G. E. C. 1685)

1734 Toll Transmission Practices—Section IX-A
Vacuum Tubes Used in the Bell System

Bulletin 213—(Replaces G. E. C.-1277)

1735 Mechanical Strength of Western Cedar Poles
(Transmits Bulletin 204)

1736 Nos. 105-A and 105-B Magneto Switchboards—Widening of Keyshelves and Facing of Piling Block with Semi-Hard Rubber

[fol. 11451]

1737 Transmission Equivalent Data—Revised Edition Sect. II-A Common Battery Subscribers Loops

1738 Construction Chains
(Replacing G. E. C. 1091)

1739 Telephone Repeaters—No. 91-D Designation Strip

1740 No. 70-C Gauge for Measuring Spring Tension

1741 Telephone Repeater Data—Sect. V-A 21 Type Phantom
Group Telephone Repeater (21-PE-1 Telephone Repeater Set)
(Bulletin 200)

1742 One Point Transposition Bracket
(Transmits Dwg. 90-E-15)
Replacing in part G. E. C. 402

1743 "B" First Aid Bag
(Transmits Dwg. 46-M-228)

1744 Bulletin on 4-B Amplifier
(Bulletin 202)
Supplements G. E. C. 1631

1745 Double Thimble Guy Rod
Supplements G. E. C. 1064
(Transmits 46-L-310)

1746 Protection Strips for No. 42-A Busy Signals

1747 New Wheatstone Bridge per KS-3011.
(Transmits Bulletin #214)

1748 Axe and Hatchet
(Transmits Dwg. 46-X-51, 46-X-52, 46-X-86)

1749 New AC-DC Ringing System for Panel Machine Switching and Manual Machine Ringing Central Offices
(Transmits Bulletin No. 216)

1750 Step-by-Step Machine Switching Central Office Equipment—Distributing Terminal Assembly Bulletin No. 215

1751 Outside Plant Practices—Specs. 3927, "Guying" Supplement C, "Installing Rock Anchors, Anchors for Use with 1" Double Thimble Guy Rods,

Washers for use with Plank Anchors

1752 General Telegraph Practice—Sect. 1-A
General Principles of Telegraph Operation
Order Sects. on W. E. Co.

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1753 Pole Derrick Supports
(Replacing G. E. C. No. 1202)

1754 Pole Derricks
Replacing G. E. C. 1204
(Transmits Specs. No. 4450)

1755 No. 216-B Tool
Supplements G. E. C. 1111

1756 Shovels
Replacing G. E. C. 1080

1757 "B" and "C" Cable Extension Arms
Replaces G. E. C. 960 & 1213
(Transmits Dwg. 46-M-4 and 46-M-5)

1758 Pipe Pushers

1759 No. 345 Tool for Removing and Replacing No. 92 Jack Sleeves

1760 Foreign Wire Relations—Periodic Status Report
(Supplements G. E. C. No. 1457)

1761 Stations—No. 4-A Carrying Case for Dials
(Supplements G. E. C. 988)

1762 Earth Boring Machines
(Supplements G. E. C. No. 1154)

1763 Routine for Handling Damaged or Defective Cable Loading Coils and Cases

1764 Cable Straps
(Dwg. 46-L-319)
Replaces in part G. E. C. No. 818

1765 Bell System Maintenance Practices—Central Offices

1766 B Tree Guard
(Replaces G. E. C. 1331)

1767 No. 156-B Interrupter—Arrangements for Operation on 30, 36 and 38 volt Batteries
(Supplements G. E. C. 1541)

1768 Stations—No. 1 Residence System for Machine Switching Operation
(Supplementing G. E. C. 434-591)
(Transmits H. B. Specs. 4466)

1769 Stations—Transmitter Cutout—No. 4-B Foot Switch

(Supplements G. E. C. No. 718)

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1770 Stations—No. 523 Type Subscriber's Set Group Busy Circuit for Telephone Company Small Business Offices
(Supplements G. E. C. No. 1648)
(Transmits H. B. Spec. 4410-Supp. A)

1771 Testing and Adjusting Equipment for High Impedance Toll Cord Circuits, Toll Switchboard No. 1
(Transmits Bulletin 210)
Replaces in part G. E. C. No. 432

1772 Supplementing Specifications Covering Use of Loop Straps
(Transmits H. B. Specs. 3929-H—3933-E)

1773 Outside Plant Practices—Specs. 3929 "Aerial Cable Construction—Supp. G.—Number of Guy Clamps (New Type) to be used with False Dead Ends, Securing Terminal Taps to Steel Cable Extension Arms"
(Supplements G. E. C. No. 902)

1774 Reduction in Thickness of Cable Sheath, Supplements G. E. C. No. 1025
(Transmits Bulletin No. 217)

1775 Cable Clamps
Supplements G. E. C. No. 1212
(Replaces G. E. C. No. 1122)

1776 Night Bell Circuits for No. 9-C Switchboards
(Supplementing G. E. C. No. 1530)

1777 Cable Bending Spring
(Replaces G. E. C. 1269)

1779 Stations—Maintenance of No. 7 Type Coin Collectors
(Transmits H. B. Specs. No. 4465)

1780 Glycerine Anti-Freeze Solution for Automobile Radiators

[fol. 11454] B—List of Specifications, Including 56 That are in Handbook Form

*Specifications that are printed in handbook form are indicated by an asterisk.

2251 Amend. 1—Standard Combination Reel

3646 Amend. 3—Provisional Specifications for Conduit Castings
*3851 Supp. A—Substation Apparatus
*3852 Supp. B—Substation Apparatus Installation
*3854 Supp. A—Substation Connections
*3855 Supp. A—Adjustment of Substation Apparatus
*3859 Supp. A—Substation Wiring Plans
*3912 Supp. G—General Cable Splicing
*3912 Supp. H—General Cable Splicing
*3912 Supp. I—General Cable Splicing
*3914 Supp. B—Aerial Cable Splicing
*3914 Supp. C—Aerial Cable Splicing
*3915 Supp. A—Block Cable Splicing
*3926 Supp. A—Pole Line Construction
*3927 Supp. B—Guying
*3927 Supp. C—Guying
*3928 Supp. A—Open Wire Construction
*3928 Supp. B—Open Wire Construction
*3929 App. 2—Aerial Cable Construction
*3929 Supp. D—Aerial Cable Construction
*3929 Supp. E—Aerial Cable Construction
*3929 Supp. F—Aerial Cable Construction
*3929 Supp. G—Aerial Cable Construction
*3929 Supp. H.—Aerial Cable Construction
*3930 Supp. B—Drop Wiring
*3930 Supp. C—Drop Wiring
*3931 Supp. C—Block Cable Construction
*3931 Supp. D— " " "
*3931 Supp. E— " " "

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*3933 Supp. C—House Cable Placing
*3933 Supp. D— " " "
*3933 Supp. E— " " "
*4032 Supp. B—Underground Cable Placing
*4039 Supp. A—Cable Terminating
4114 Amend. 1—Exchange Insulators
4115 Amend. 1—Toll Insulators
4116 Amend. 1—D. P. Insulators
4129 Specifications for 909 and 1212 pr. 24 ga. cable (Type SM)
4134 Amend. 1—Thimble Guy Rods
4140 Amend. 1—Stubbing Bolts

4149 Washers (Replacing Specs. 3078)
4149 Amend. 1—Washers
*4159 Supp. A—Maintenance of A. E. Dials at Substations
*4160 Supp. B—Machine Switching Substations
*4160 Supp. C— " " "
4166 Amend. 2—Chestnut Poles
*4170 Supp. A—Substation & Private Branch Exchange Protector Installation
*4181 Field Maintenance of Printing Telegraph Apparatus Employing No. 10-A Printer
4209 Amend. 2—Creosoted Yellow Pine Poles
4210 Cast Iron Bends
4219 No. 22 ga. Quadded Cable for Emergency Replacement use. (Replaces Spec. 3657)
4227 Coal Tar Creosote (Replaces Spec. 3743)
4228 Creosote Coal Tar Solution No. 1
4228 Amend. 1—Creosote Coal Tar Solution No. 1
4229 Creosote Coal Tar Solution No. 2
4230 Creosoting Timber (Replaces Specs. 3156)
4231 Creosoting Yellow Pine Crossarm (Replaces Spec. 3232)
*4253 Underground Conduit Construction (Replacing Specs. 3613)

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4256 Reducing Couplings (Replaces Specs. 3647)
4273 Amend. 1—Triangular Bandage
4283 Amend. 1—Western Cedar Poles
4285 Manhole Frames and Covers
4287 Butt Treating Cedar Poles (Replaces Specs. 4121 and 4122)
*4300 Telegraph Stations (Manual Type) (Apr. 1924) (Replaces Specs. 3862 & Supp. A and 3863)
4301 Solder "40-60"
4302 " "45-55"
4303 " "50-50"
4304 " "38-62"
4305 Solder Rosin Core
4307 Extension Ladders
4308 S. & T. Porcelain Knobs
4313 Shellac
4314 Shellac Thinner

4320 Stearine
4323 Type C Porcelain Knob (Replacing Spec. No. 3739)
4324 P. H. Cable Terminal Boxes
4326 Concrete Steel Reinforcements for Poles (Replacing Specs. 3643)
4335 H Cable Terminal Boxes
4340 Dead Man
4352 "BP" (bronze parallel) Drop Wire
4353 "CP" (Copper Steel Parallel) Drop Wire
4354 "BR" (Bronze resistant braid) Drop Wire
4355 "CR" (Copper steel resistant braid) Drop Wire
4362 Central Office Emergency Cabinet
4363 Witch Hazel

[fol. 11457]

4364 Rhubarb and Soda Mixture
4365 Viburnum Compound
4366 Tincture of Jamaica Ginger
4367 Gargle Tablets
4368 Throat Tablets
4369 Bicarbonate of Soda Tablets
4370 Eye Tablets
4371 Oil of Clove
4372 Smelling Salts
4373 Neuralgic Balm
4374 Tooth Plasters
4375 Aromatic Ammonia Ampoules
4376 Benzyl Benzoate
4387 Galvanized Pole Bracket (Replaces Spec. 3200)
4389 Two-Pin Creosoted Yellow Pine Crossarms
4390 Two-Pin Fir Crossarms
4391 Creosoted Yellow Pine Reinforcing Stubs
*4400 Pole Line Inspection (Replacing Specs. 3522 & Amend.)
*4400 Section A—Inspection Tables—Fiber Strength 3600# per sq. inch
*4400 Section B—Inspection Tables—Fiber Strength 5000# per sq. inch
*4400 Section C—Inspection Tables—Fiber Strength 6000# per sq. inch
*4400 Section D—Inspection Tables—Fiber Strength 7000# per sq. inch
*4400 Appendix 1—Minimum Dimensions for New Poles—Eastern Cedar Poles

*4400 Appendix 2—Minimum Dimensions for New Poles —Western Cedar Poles
*4400 Appendix 3—Minimum Dimensions for New Poles —Chestnut Poles
*4400 Appendix 4—Minimum Dimensions for New Poles —Creosoted Yellow Pine Poles
4404 Three Bolt Guy Clamp

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*4410 Stations—No. 523 Type Subs'. Sets for Tel. Co. Business Ofcs.
*4410 Supp. A—No. 523 Type Subs'. Sets for Small Tel. Co. Business Ofcs.
4413 Rock Anchors (Replacing Spec. 4099)
4422 Bell System Flags
4423 Machine Bolts
4424 Fir Crossarms—Ten Foot, Ten Pin
4429 Creosoted Yellow Pine Poles (Replacing Specs. 4209)
*4430 Stations—Open Type Telephone Booths
*4448 Stations—Apparatus for Deaf Subscribers
*4450 Operation of Pole Derricks
*4455 Stations—Public Telephone Signs
4459 "AL"—Wire (Replaces Specs. No. 2919)
*4466 Stations—No. 1 Residence System for Machine Switching Operation
4471 Dipping Douglas Fir Crossarms (Replaces Specs. 3396, 3397 & 3153).
4472 Carriage Bolts (Replacing Spec. 3080)
*4465 Stations—No. 7-J and 7-K Coin Collector Maintenance

[fol. 11459] C—List of Commercial Circulars

39B Commercial Surveys—Instructions for Field Men in an Analysis of Existing Market and Sales in the General Business Section of a Community
40B Development and Handling of Toll Sequence Service
46A Wire Telephony as an Adjunct to Radio Broadcasting
46B Wire Telephony as an Adjunct to Radio Broadcasting
51A Signs for Use at Public Telephones of Connecting Companies

51C Signs for Use at Public Telephones
52 Commercial Department Collection Report
53 Claim and Adjustment Voucher, Form SN-508
54 Machine Switching Private Branch Exchange
55 Distribution of the New Lock and Door for No. 50 Type Coin Box
56 For recording application for Public Telephone Service, where Service Application Cards are in use
57 Requisitioning #12-A Locks
58 Mailing Machines for First Class Permit Mail
59 Open Type Telephone Booths
60 Economic Survey Work—The Nature and Uses
61 Economic Surveys—Preliminary Problems
62 Single Stub Form SN-216
63 No. 523-B Subscriber Set (Busy Test Cabinet) for Telephone Company Business Offices
63A Telephone Service Arrangements for Supervisory Employees of a Business Office Equipped with No. 523-B Subscriber Sets and Served by a P. B. X.
63B Telephone Service Arrangements for Business Offices—Group Busy Feature
64 Economic Surveys: Determination of Natural Divisions
65 Economic Surveys—Analysis of Raw Material Industries
66 Supplemental Station Equipment for Subscribers with Impaired Hearing
67 Telephone Typewriter Service
68 Telephone Development Statistics
69 Commercial Programs
70 Special Population Studies—Negro Migrations
71 Toll Ticket Filing Equipment

[fol. 11460] D—List of Traffic Circulars

201 Transmitting Revision & Reprint of T. C. Nos. 138 & 150
202 Toll Operating Practice—Two Number Method—Ringdown Toll Circuits—Replacing in part T. C. #57
Supplementing T. C. #169

203 Forwarding Toll Ticket from Opr. Rms. to Revenue Accounting Offices
204 First Aid in Central Offices—Emergency Cabinet and Care of Employees
205 Report of Poor Transmission on Toll Calls
206 Development & Handling of Toll Sequence Service —Supp. T. G. #194
207 Abolishment of Federal Tax on Telephone Messages
208 Dining Service Operation
209 Information & Intercepting Peg Counts
210 Toll Observing Practice—Two Number Method
211 Standard Toll Operating Method—Supplementary Instruction—Supplement T. C. #130
212 Toll Line Engineering Practices
213 Toll Operating Practice—Timing Toll Calls—Supplementing T. C. #169
214 Payroll Routine, Section A to E Incl.
215 Record of Completed Toll Calls—Replacing T. C. #125
216 Operators Quarters Cost Report
217
218 Toll Operating Practice, Reprinted Pages dated Nov. 1, 1924
Supplementing T. C. Nos. 169, 170, 189, 191 & 196
Replacing T. C. Nos. 186 & 198
219
220 Standard Toll Service Observing Method—Supplementary Instruction—Supplementing T. C. #130
221 Abbreviations for Toll Centers—Supplementing T. C. Nos. 185 & 197
222 Toll Operating Practice—Collect Calls—Replacing T. C. No. 183
Supplementing T. C. 99 & 102
223 Telephone Directory Requirements for Toll Offices —Supplementing T. C. No. 57
224 Board Load Modifying Factors—Supplementing T. C. No. 117

[fol. 11461]

225 Selection and Training of Supervisors—Local
226 Assignment of Operators to Positions
227 Envelopes for Mailing Toll Tickets from Operating Rooms to Revenue Accounting Offices—Replacing in part T. C. #203
228 Machine Switching Service—Special Treatment
229 Traffic Information in Connection with Fundamental Plans

[fol. 11462] COMPANY WIDE CASE, KOSITZKY EXHIBIT No. A20

The Ohio Bell Telephone Company

Services Rendered to the Ohio Bell Telephone Company by the American Telephone & Telegraph Company

Summaries of Letters and Telephone Conversations

January 1, 1924 to January 1, 1926

This exhibit supplements and brings to date (Jan. 1, 1926) Kositzky Exhibit #26—Introduced March 27, 1924—Toll Rate Case (Case No. 124) and summarizes the letters received by The Ohio Bell Telephone Company from the American Telephone & Telegraph Company and telephone conversations between representatives of both companies.

Classification	Letters Received	Telephone Conversations
1. General	131	—
2. Fundamental Plans	10	1
3. Land and Buildings	50	5
4. Commercial	291	54
5. Central Office Equipment	279	80
6. P. B. X. Equipment and Substations	99	32
7. Outside Plant	163	2
8. Transmission	149	21
9. Traffic	249	74
10. Motor Vehicles and Supplies	82	—
11. Tools	26	1
12. Unification	1	—
13. First Aid and Safety Work	57	—
14. Arrangements with Other Wire Using Co.'s	4	1

Classification	Letters Received	Telephone Conversations
15. Depreciation	10	—
16. Inventories, Appraisals and Valuations	10	—
17. Forms	8	—
18. Miscellaneous	11	1
Total	1630	272

92% of the above letters is in connection with specific problems of The Ohio Bell Telephone Company. All of the Telephone conversations are in connection with specific problems of The Ohio Bell Telephone Company.

[fol. 11463] COMPANY WIDE CASE, KOSITZKY EXHIBIT No. A 21

The Ohio Bell Telephone Company

Services Rendered to the Ohio Bell Telephone Company by the American Telephone & Telegraph Company

Summary of Special Services

January 1, 1924 to January 1, 1926

This exhibit supplements and brings to date (Jan. 1, 1926) Kositzky Exhibit No. 28—Introduced March 27, 1924—Toll Rate Case (Case No. 124) and summarizes the special services rendered The Ohio Bell Telephone Company involving trips to Ohio by members of the American Telephone & Telegraph Company and trips to New York by members of The Ohio Bell Telephone Company.

Classification	Number of Trips
1. General	4
2. Fundamental Plans	6
3. Land and Buildings	14
4. Commercial	94
5. Central Office Equipment	43
6. P. B. X. Equipment and Substations	10
7. Outside Plant	11
8. Transmission	37
9. Traffic	171
10. Motor Vehicles and Supplies	7

Classification	Number of Trips
11. Tools	1
12. Unification	1
13. First Aid and Safety Work	1
14. Depreciation	1
15. Inventories, Appraisals and Valuations	5
Total	466

99% of the services summarized above were in connection with specific problems of The Ohio Bell Telephone Company.

[fol. 11464] COMPANY WIDE CASE, KOSITZKY EXHIBIT No. A31

The Ohio Bell Telephone Company

Services Rendered to the Ohio Bell Telephone Company by the American Telephone & Telegraph Company

Comparison on an annual basis of services shown in previous exhibits as having been received by The Ohio Bell Telephone Company from the American Telephone & Telegraph Company.

Item	Period Nov. 1, 1920 to Feb. 1, 1924 Total No. Received	Period Nov. 1, 1920 to Feb. 1, 1924 Average Per Year	Period Feb. 1, 1924 to Feb. 1, 1926 Total No. Received	Period Feb. 1, 1924 to Feb. 1, 1926 Average Per Year
General Engineering, Commercial and Traffic Circulars and Specifications	662	204	556	278
	Nov. 1, 1920 to Jan. 1, 1924 Total No. Received	Nov. 1, 1920 to Jan. 1, 1924 Average Per Year	Jan. 1, 1924 to Jan. 1, 1926 Total No. Received	Jan. 1, 1924 to Jan. 1, 1926 Average Per Year
Letters	1720	543	1630	815
Telephone Conversations	235	74	272	136
Special Services—involving trips to New York and Trips to Ohio	577	182	466	233

[fol. 11465] COMPANY WIDE CASE, KOSITZKY EXHIBIT No. A 32

The Ohio Bell Telephone Company

Services Rendered to the Ohio Bell Telephone Company by the American Telephone & Telegraph Company

Instrument Service

1. First Cost: Set of Instruments	$4.50	
2. Annual Cost per Set of Instruments	21%	
3. Average number of Sets of Instruments per Station	1.06	
4. Annual Cost per Station (except stock of instruments to ensure continuity of supply) 4.50 x 21% x 1.06 =		$1.002
5. Stock of Instruments to ensure continuity of supply = 6% additional per station = 6% of $4.50 =	0.270	
6. Annual Cost of Carrying this stock = 11%		
7. Annual Cost per Station on those carried in stock = $0.270 x 11% =		$0.030
8. Total Annual Cost per Station		$1.032
9. Average number of sets of Instruments	493,358	
10. Number of stations	464,013	
11. Total first cost evaluation of the Instrument service = 493,358 x 1.06 x 4.50 =		$2,353,318
12. Total annual value of Instrument service to The Ohio Bell Telephone Company = 464,013 x 1.032 =		$478,861

[fol. 11466] COMPANY WIDE CASE, KOSITZKY EXHIBIT No. A 33

The Ohio Bell Telephone Company

Estimated Savings of The Ohio Bell Telephone Company Due to Certain Items of Development Work Carried Out by The American Telephone and Telegraph Company

Plant

Item	Saving in First Cost	Saving in Annual Charges
1. Fine wire cable and 455 pair 19 gauge cable (including ducts)	$10,604,088	$1,760,826
2. Duplex Cable	480,437	78,921
3. Lead-antimony sheath	518,611	74,408
4. Copper steel twisted pair wire	428,450	132,820
5. Repeaters and loading (open wire and cable)	10,327,635	1,551,274
6. Phantoms	4,702,041	887,674
7. Improved local switchboard cords		277,240
8. Improved line and cut-off relays	141,166	31,659
9. Cheaper contact metal	432,058	79,930
Total Plant	$27,634,486	$4,874,752

[fol. 11467] COMPANY WIDE CASE, KOSITZKY EXHIBIT A 34

The Ohio Bell Telephone Company

Estimated Future Savings of The Ohio Bell Telephone Company for Five Years (1926-1930) Due to Certain Development Work by The American Telephone and Telegraph Company, as Known at the Present Time and Does Not Anticipate Future Developments

Plant

Item	Saving in First Cost	Saving in Annual Charges
1. Fine Wire Cable & 455 Pr. 19 Ga. Cable (including ducts)	$6,045,000	$987,239
2. Lead Antimony Sheath	460,000	65,957
3. Parallel Drop Wire	192,000	59,500
4. Duplex Cable (Toll Only)	1,493,000	261,531
5. Repeaters & Loading (Open wire & Cable)	6,397,000	1,061,941
6. Improved Switchboard Cords (Local and Toll)		40,662
7. Improved line and cut-off relays	25,000	6,125
8. Cheaper contact metal	100,000	18,500
9. Phantoms	1,163,000	219,450
10. Instrument Service	657,000	134,160
11. Improved Load Coils	232,000	42,620
12. Reduction in Cable Sheath	79,000	13,430
13. Double Eye Guy Rod	54,000	12,150
14. 600 Pair Fuse Pot	128,000	20,300
15. Type "C" Terminal	71,000	14,000
Total Plant	$17,096,000	$2,957,656

[fols. 11468-11492] COMPANY WIDE CASE, KOSITZKY EXHIBIT No. A 35

The Ohio Bell Telephone Company

Summary of Savings of The Ohio Bell Telephone Company Due to Certain Items of Development Work Carried On by The American Telephone and Telegraph Company

Item	Savings in First Cost	Savings in Annual Charges
1. Instrument Service	$2,353,318	$478,8
2. Plant Savings	27,634,486	4,874,7
3. Traffic Savings	932,300	1,321,1
4. Accounting Savings		100,3
Grand Total	$30,920,104	$6,775,1

(Here follow two pasters, side folios 11493-11495, 11496)

Comparison of Revenue Expenses, and Profit and Loss per Station of the Ohio Bell Telephone Company with Other Large Telephone Companies

1925

Classification	New England Telephone & Telegraph Company	New York Telephone Company	The Bell Telephone Company of Pennsylvania	Illinois Bell Telephone Company	Indiana Bell Telephone Company	Michigan Bell Telephone Company	Average of Six Foregoing Companies	The Ohio Bell Telephone Company
Telephone Operating Revenues:								
Exchange Service Revenues:								
Subscribers' Station Revenues	$35.838	$47.028	$38.755	$44.122	$41.410	$42.206	$41.560	$45.551
Public Pay Station Revenues	2.424	5.901	3.652	3.537	.596	4.109	3.368	1.248
Service Stations	.013	.017	.098	.019	.217	.208	.095	.033
Private Exchange Lines	.069	.360	.107	.137	.046	.095	.136	.059
Minor Rents of Exchange Plant	.061	.254	.130	.081	.144	.143	.136	.184
Total Exchange Service Revenues	38.405	53.560	42.742	47.896	42.403	46.761	45.295	47.075
Relative Order	(7)	(1)	(5)	(2)	(6)	(4)		(3)
Toll Service Revenues:								
Message Tolls	12.967	14.852	12.079	8.693	12.648	10.338	11.929	10.999
Leased Toll Lines	.143	.472	.308	.402	.236	.186	.291	.278
Telegraph Tolls	.....	.....	.....	.....	.....	.....	.....	.....
Telegraph Service on Toll Lines	.126	.406	.072	.249	.123	.169	.191	.090
Minor Rents of Toll Plant	.059	.103	.202	.069	.080	.026	.090	.071
Total Toll Service Revenues	13.295	15.833	12.661	9.413	13.087	10.719	12.501	11.438
Relative Order	(2)	(1)	(4)	(7)	(3)	(6)		(5)
Miscellaneous Operating Revenues:								
Messenger Service	.....	.....	.....	.001	.....	.....	.....	.....
Telegraph Commissions	.064	.056	.065	.060	.092	.098	.072	.095
Advertising and Directory	.819	.536	1.768	.434	.882	.940	.897	1.214
Rents from Other Operating Property	.103	.145	.018	.209	.022	.107	.101	.....
Other Miscellaneous Revenue	.081	.095	.099	.159	.097	.077	.101	.073
Licensee Revenue—Cr.	.045	.....	.073	.....	.....	.....	.020	.....
Licensee Revenue—Dr.	2.321†	2.998†	2.524†	2.493†	2.507†	2.510†	2.559†	2.442†
Total Miscellaneous Operating Revenues	1.209†	2.166†	.501†	1.630†	1.414†	1.288†	1.368†	1.061†
Total Telephone Operating Revenues	50.491	67.227	54.902	55.679	54.076	56.192	56.428	57.452
Relative Order	(7)	(1)	(5)	(4)	(6)	(3)		(2)
Telephone Operating Expenses:								
Maintenance Expenses:								
Supervision of Maintenance	.924	1.150	1.043	1.027	.528	.782	.909	1.168
Repairs of Aerial Plant	1.927	1.267	1.860	1.641	3.231	2.291	2.036	2.900
Repairs of Underground Plant	.551	.890	.670	.556	.274	.284	.538	.455
Repairs of Central Office Equipment	2.564	3.641	2.276	2.177	1.526	2.398	2.430	1.648
Repairs of Station Equipment	1.387	1.521	1.404	1.737	.947	1.606	1.434	1.292
Repairs of Buildings and Grounds	.280	.218	.197	.207	.149	.167	.208	.195
Station Removals and Changes	1.203	1.859	1.257	1.729	1.357	1.459	1.477	1.551
Depreciation of Plant and Equipment	8.692	10.885	9.239	7.426	10.554	8.731	9.255	9.693
Other Maintenance Expenses	.072	.001	.107	.012	.025	.085	.050	.036
Repairs Charged to Reserves—Cr.	.005†	.081†	.137†	.494†	.141†	.258†	.178†	.148†
Total Maintenance Expenses	17.595	21.401	17.916	16.018	18.450	17.545	18.154	18.789
Relative Order	(5)	(1)	(4)	(7)	(3)	(6)		(2)
Traffic Expenses:								
Traffic Superintendence	1.013	1.314	.962	1.071	.955	1.086	1.067	1.081
Service Inspection	.182	.270	.122	.203	.178	.200	.192	.186
Clerical Operating Wages	.314	.428	.213	.348	.263	.335	.317	.311
Operators' Wages	11.620	14.210	10.449	12.847	10.921	11.609	11.943	10.772
Rest and Lunch Rooms	.093	.205	.096	.213	.123	.070	.133	.055

Clerical Operating Wages	.614	....	....	....	....	....	....	....
Operators' Wages	11.620	14.210	10.449	12.847	10.921	11.609	11.9[illegible]	[illegible]
Rest and Lunch Rooms	.093	.205	.096	.213	.123	.070	.133	.055
[fol. 11494]								
Operators' Schooling	.141	.541	.409	.570	.595	.681	.490	.646
Transmission Power	.463	.468	.478	.245	.302	.328	.381	.306
Central Office Stationery and Printing	.109	.103	.095	.093	.074	.128	.100	.081
Messenger Service	....	....	....	.001	.001	....	....	....
Miscellaneous Central Office Expenses	.823	1.088	.755	.708	.597	.676	.775	.646
Pay Station Expenses	.045	.124	.070	.175	.074	.061	.091	.096
Other Traffic Expenses	.183	.176	.348	.179	.023	.131	.173	.234
Total Traffic Expenses	14.986	18.927	13.997	16.653	14.106	15.305	15.662	14.411
Relative Order	(4)	(1)	(7)	(2)	(6)	(3)		(5)
Commercial Expenses:								
Commercial Administration	1.289	1.499	1.285	1.227	1.381	1.321	1.334	1.269
Advertising	.175	.251	.252	.158	.156	.148	.190	.217
Canvassing	.036	.051	.137	.104	.037	....	.061	.121
Sublicensee Relations	.042	.019	.049	.020	.003	....	.022	.038
Revenue Accounting	1.100	1.673	1.221	1.103	.631	1.297	1.171	.866
Revenue Collecting	.957	.865	.875	1.316	.818	1.116	.901	.860
Pay Station Commissions	.555	1.319	1.062	1.111	.316	.390	.792	.334
Directory Expense	.815	1.616	1.235	.949	.652	.799	1.011	.703
Other Commercial Expenses	....	.001	....	.001	....	.004	.001	....
Total Commercial Expenses	4.969	7.294	6.116	5.989	3.994	5.075	5.573	4.408
Relative Order	(5)	(1)	(2)	(3)	(7)	(4)		(6)
General and Miscellaneous Expenses:								
Salaries of General Officers	.124	.113	.132	.109	.286	.135	.150	.185
Salaries of General Office Clerks	.273	.278	.267	.234	.324	.213	.265	.313
Expenses of General Officers and Clerks	.023	.011	.024	.026	.055	.027	.028	.036
General Office Stationery and Printing	.041	.021	.033	.023	.053	.017	.031	.040
Other General Office Supplies and Expenses	.035	.034	.052	.028	.031	.025	.034	.017
General Law Expenses	.178	.127	.080	.052	.202	.026	.111	.173
Insurance	.099	.064	.088	.034	.089	.090	.077	.047
Accidents and Damages	.057	.029	.057	.059	.014	.009	.037	.057
Law Expenses Connected with Damages	.007	.016	.002	.006	.002	.001	.006	.004
Relief Department and Pensions	.607	.632	.585	.601	.411	.445	.547	.532
Telephone Franchise Requirements	.201	.177	.074	.303	.087	.004	.141	.099
Amortization of Franchises and Patents	....	....	....	....	....	....	....	....
Other General Expenses	.499	.281	.293	.172	1.045	.584	.479	.467
Telephone Franchise Requirements—Cr	200†	.174†	.068†	.283†	.084†	.004†	.135†	.099†
Total General and Miscellaneous Expenses	1.944	1.609	1.619	1.364	2.515	1.572	1.771	1.871
Relative Order	(2)	(5)	(4)	(7)	(1)	(6)		(3)
Total Telephone Operating Expenses	39.494	49.231	39.648	40.024	39.065	39.497	41.160	39.479
Relative Order	(5)	(1)	(3)	(2)	(7)	(4)		(6)
Income Account:								
Telephone Operating Revenues	50.491	67.227	54.902	55.679	54.076	56.192	56.428	57.452
Telephone Operating Expenses	39.494	49.231	39.648	40.024	39.065	39.497	41.160	39.479
Net Telephone Operating Revenue	10.997	17.996	15.254	15.655	15.011	16.695	15.268	17.973
Net Revenue from Other Operations	....	....	....	....	....	....	....	....
Total Net Operating Revenues	10.997	17.996	15.254	15.655	15.011	16.695	15.268	17.973
[fol. 11495]								
Deductions from Net Operating Revenues:								
Uncollectible Operating Revenues	.390	.424	.253	.419	.186	.391	.342	.169
Taxes Assignable to Operations	2.710	4.523	2.403	5.084	5.042	4.745	4.085	4.967
Total Deductions from Net Operating Revenues	3.090	4.947	2.656	5.503	5.228	5.136	4.427	5.136
Operating Income	7.907	13.049	12.598	10.152	9.783	11.559	10.841	12.837
Non-operating Income	.611	1.633	2.155	.449	.716	.489	1.009	.664
Gross Income	8.518	14.682	14.753	10.601	10.499	12.048	11.850	13.501
Relative Order	(7)	(2)	(1)	(5)	(6)	(4)		(3)
Deductions from Gross Income:								
Rent Deductions for Telephone Offices	.275	.340	.496	.179	.340	.332	.327	.532
Rent Deductions for Conduit, Poles and Other Supports	.113	1.313	.208	.036	.181	.102	.325	.062
Rent Deductions for Instruments and Equipment	.018	.007	.....	.001	.054	.016	.016	.006
Miscellaneous Rent Deductions	.033	.056	.528	.160	.237	.062	.178	.411
Interest Deductions for Funded Debt	2.165	3.080	3.156	2.259	.129	.175	1.837	1.184
Other Interest Deductions	2.186	1.590	1.203	.312	5.337	1.557	2.031	1.688
Loss on Operations of Others	....	....	....	....	....	....	....	....
				114			.061	.030

Revenue Accounting	1.100	1.673	1.221	1.103	.631	1.297	1.171	.856
Revenue Collecting	.957	.865	.875	1.316	.818	1.116	.991	.880
Pay Station Commissions	.555	1.319	1.062	1.111	.316	.360	.792	.334
Directory Expense	.815	1.616	1.235	.949	.652	.799	1.011	.703
Other Commercial Expenses	.....	.901	.....	.001	.....	.004	.001	.....
Total Commercial Expenses	4.969	7.294	6.116	5.989	3.994	5.075	5.573	4.408
Relative Order	(5)	(1)	(2)	(3)	(7)	(4)		(6)
General and Miscellaneous Expenses:								
Salaries of General Officers	.124	.113	.132	.109	.286	.135	.150	.185
Salaries of General Office Clerks	.273	.278	.267	.234	.324	.213	.265	.313
Expenses of General Officers and Clerks	.023	.011	.024	.026	.055	.027	.028	.036
General Office Stationery and Printing	.041	.021	.033	.023	.053	.017	.031	.040
Other General Office Supplies and Expenses	.035	.034	.052	.028	.031	.025	.034	.017
General Law Expenses	.178	.127	.080	.052	.202	.026	.111	.173
Insurance	.099	.064	.088	.034	.089	.090	.077	.047
Accidents and Damages	.057	.029	.057	.059	.014	.009	.037	.057
Law Expenses Connected with Damages	.007	.016	.002	.006	.002	.001	.006	.004
Relief Department and Pensions	.607	.632	.585	.601	.411	.445	.547	.532
Telephone Franchise Requirements	.201	.177	.074	.303	.087	.004	.141	.099
Amortization of Franchises and Patents	.....	.....	.....	.....	.....	.....	.....	.....
Other General Expenses	.499	.281	.293	.172	1.045	.584	.479	.467
Telephone Franchise Requirements—Cr	.200†	.174†	.068†	.283†	.084†	.004†	.135†	.099†
Total General and Miscellaneous Expenses	1.944	1.609	1.619	1.364	2.515	1.572	1.771	1.871
Relative Order	(2)	(5)	(4)	(7)	(1)	(6)		(3)
Total Telephone Operating Expenses	39.494	49.231	39.648	40.024	39.065	39.497	41.160	39.479
Relative Order	(5)	(1)	(3)	(2)	(7)	(4)		(6)
Income Account:								
Telephone Operating Revenues	50.491	67.227	54.902	55.679	54.076	56.192	56.428	57.452
Telephone Operating Expenses	39.494	49.231	39.648	40.024	39.065	39.497	41.160	39.479
Net Telephone Operating Revenue	10.997	17.996	15.254	15.655	15.011	16.695	15.268	17.973
Net Revenue from Other Operations	.....	.....	.....	.....	.....	.....	.....	.....
Total Net Operating Revenues	10.997	17.996	15.254	15.655	15.011	16.695	15.268	17.973
[fol. 11495]								
Deductions from Net Operating Revenues:								
Uncollectible Operating Revenues	.380	.424	.253	.419	.186	.391	.342	.169
Taxes Assignable to Operations	2.710	4.523	2.403	5.084	5.042	4.745	4.085	4.967
Total Deductions from Net Operating Revenues	3.090	4.947	2.656	5.503	5.228	5.136	4.427	5.136
Operating Income	7.907	13.049	12.598	10.152	9.783	11.559	10.841	12.837
Non-operating Income	.611	1.633	2.155	.449	.716	.489	1.009	.664
Gross Income	8.518	14.682	14.753	10.601	10.499	12.048	11.850	13.501
Relative Order	(7)	(2)	(1)	(5)	(6)	(4)		(3)
Deductions from Gross Income:								
Rent Deductions for Telephone Offices	.275	.340	.496	.179	.340	.332	.327	.532
Rent Deductions for Conduit, Poles and Other Supports	.113	1.313	.208	.036	.181	.102	.325	.082
Rent Deductions for Instruments and Equipment	.018	.007	.....	.001	.054	.016	.016	.006
Miscellaneous Rent Deductions	.033	.056	.528	.160	.237	.052	.178	.411
Interest Deductions for Funded Debt	2.165	3.080	3.156	2.259	.129	.175	1.827	1.184
Other Interest Deductions	2.186	1.590	1.203	.312	5.337	1.557	2.031	1.633
Loss on Operations of Others	.....	.....	.....	.....	.....	.....	.....	.....
Amortization of Debt Discount and Expense	.062	.091	.097	.114	.....	.....	.061	.030
Amortization of Landed Capital	.044	.072	.037	.027	.057	.016	.042	.114
Miscellaneous Deductions from Income	.016†	.006†	.042	.012†	.001	.014†	.001†	.006
Total Deductions from Gross Income	4.880	6.543	5.767	3.076	6.336	2.236	4.806	4.058
Net Income	3.638	8.139	8.986	7.525	4.163	9.812	7.044	9.443
Relative Order	(7)	(4)	(3)	(5)	(6)	(1)		(2)
Book Cost of Physical Property, Year Ended December 31, 1925	218,451,301	564,910,015	203,986,333	183,094,519	35,387,582	91,803,620		107,177,886
Number of Stations, December 31, 1925	1,087,785	2,442,348	951,312	1,135,270	187,901	502,281		537,147
Book Cost per Station	200.82	231.29	214.42	161.28	188.33	182.77	205.75	199.58
Relative Order	(3)	(1)	(2)	(7)	(5)	(6)		(4)

[† Red in copy.]

COMPANY WIDE CASE, MORSE EXHIBIT No. 5

The Ohio Bell Telephone Company

Reserve for Accrued Depreciation from September 21, 1921, to December 31, 1925

Classification	Sept. 21, 1921 to Dec. 31, 1921	Year Ended Dec. 31, 1922	Year Ended Dec. 31, 1923	Year Ended Dec. 31, 1924	Year Ended Dec. 31, 1925
Balance in Reserve as of September 20, 1921:					
Taken Over from The Ohio Bell Telephone Company	$4,507,956.36	$	$	$	$
Taken Over from The Ohio State Telephone Company	1,711,872.82				
Total at Beginning of Period	6,219,829.18	7,226,759.18	9,617,316.07	10,658,312.31	11,826,059.29
Credits to Reserve during Period:					
Charged to Account 608—Depreciation of Plant and Equipment at Rate of 5.4% on Average Depreciable Property	818,586.37*	4,231,844.95	4,461,908.97	4,702,607.81	5,055,589.09
Charged to Clearing Accounts	22,097.42	136,314.86	154,846.36	186,491.31	217,695.68
Other Credits:					
Reserves Assumed in Connection with Purchases:					
Chesapeake & Potomac Telephone Company of West Virginia (Ohio Property)	433,431.09	52,938.33			
Middletown Telephone Company	89,008.92				
Coshocton Telephone Company		6,385.62			
Gallia Telephone Company		28,467.53			
Depreciation on Toledo Building Transferred to Plant from Investment Account				9,915.45	
Total Credits to Reserve during Period	1,363,123.80	4,455,951.29	4,616,755.33	4,899,014.57	5,273,284.77
Debits to Reserve during Period:					
Charged to Debit Sub-accounts:					
Pole Lines	110,585.88	454,076.29	890,133.79	886,683.20	1,007,683.11
Aerial Cable	56,075.47	199,187.57	202,842.12	355,632.19	404,140.79
Aerial Wire	46,685.84	275,780.49	577,066.15	784,586.73	969,549.96
Underground Conduit	10,384.52	16,085.74	15,593.79	37,659.11	56,747.14
Underground Cable	45,483.28	93,041.07	103,586.13	143,533.60	199,571.70
Submarine Cable	49.38	21.66†	410.93	157.90	68.47
Central Office Equipment	22,085.30	141,628.44	1,070,780.03	398,291.17	422,202.36
Station Equipment	48,514.78	756,219.61	530,063.18	953,319.91	1,071,111.13
Buildings	1,779.13	33,822.52	76,484.15	24,066.95	55,183.80
Other Intangible Capital		1,142.95	1,116.36		
Interest during Construction			1,424.70		
Loud Speaker and Radio Broadcasting Equipment					3,312.01
Office Furniture and Fixtures	1,900.99	7,671.72	14,077.73	10,261.99	15,386.95
General Store Equipment		11.11	128.73		168.53
Stable and Garage Equipment	10,026.95	65,946.35	78,888.36	94,902.83	82,623.17
Tools and Implements	2,622.28	20,802.20	13,162.94	17,304.80	16,942.81
Other Debits:					
Depreciation on Buildings Taken Out of Plant and Carried as Investment				24,867.21	9,573.54†
Depreciation on Used Supplies					75,000.00
Total Debits to Reserve during Period	356,193.80	2,065,394.40	3,575,759.09	3,731,267.59	4,370,067.89
Increase in Reserve during Period	1,006,930.00	2,390,556.89	1,040,996.24	1,167,746.98	903,216.88
Balance in Reserve at End of Period	7,226,759.18	9,617,316.07	10,658,312.31	11,826,059.29	12,729,276.17

[† Red in copy.]

* Depreciation on Ohio State Property Included at Rate of $500,000 per Annum for 3⅓ Months in Period Ended December 31, 1921.

[fol. 11497] COMPANY WIDE CASE, MORSE EXHIBIT No. 12

The Ohio Bell Telephone Company

Net Additions to Property and Plant from July 1, 1925, to December 31, 1926

Classification	18 Mos. Ended Dec. 31, 1926
Organization	$ .....
Other Intangible Capital	.....
Total Intangible Capital	.....
Right of Way	63,822.36
Land	80,387.20
Buildings	1,718,010.17
Total Right of Way, Land and Buildings	1,862,219.73
Central Office Telephone Equipment	3,496,842.53
Other Equipment of Central Offices	171,936.60
Total Central Office Equipment	3,668,779.13
Station Apparatus	503,362.05
Station Installations	267,030.17
Interior Block Wires	1,133.85
Private Branch Exchanges	862,314.90
Booths and Special Fittings	27,526.30
Total Station Equipment	1,661,367.27
Exchange Pole Lines	421,013.17
Exchange Aerial Cable	1,327,211.40
Exchange Aerial Wire	† 364,306.72
Exchange Underground Conduit	1,228,198.98
Exchange Underground Cable	1,627,779.77
Exchange Submarine Cable	219.88
Total Exchange Lines	4,240,116.48
Toll Pole Lines	143,772.70
Toll Aerial Cable	272,751.96
Toll Aerial Wire	440,236.54
Toll Underground Conduit	† 17,562.83
Toll Underground Cable	84,418.58
Toll Submarine Cable	1,402.79
Total Toll Lines	925,019.74
Office Furniture and Fixtures	134,959.61
General Store Equipment	2,036.55
General Stable and Garage Equipment	180,891.87
General Tools and Implements	† 123,576.51
Total General Equipment	194,311.52

Classification	18 Mos. Ended Dec. 31, 1926
Interest during Construction	$426,053.12
Miscellaneous Construction Expenditures	†7,131.88
Construction Work in Progress	6,832,134.51
Total	19,802,869.62

[† Red in copy.]

[fol. 11498] COMPANY WIDE CASE, MORSE EXHIBIT No. 13

The Ohio Bell Telephone Company

Reserve for Accrued Depreciation for Year 1926

Balance in Reserve at Beginning of Year		$12,729,276.17
Credits to Reserve during Period:		
Charged to Account 608—		
Depreciation of Plant and Equipment	$5,536,486.41	
Charged to Clearing Accounts	255,954.09	
Depreciation on Used Supplies Adjusted	31,000.00	
Total Credits to Reserve during Period		5,823,440.50
Debits to Reserve during Period:		
Charged to Debit Sub-accounts:		
Pole Lines	1,396,193.77	
Aerial Cable	502,413.69	
Aerial Wire	1,153,560.95	
Underground Conduit	59,642.65	
Underground Cable	393,935.59	
Submarine Cable	18.40	
Central Office Equipment	1,302,804.00	
Station Apparatus	762,640.46	
Station Installations	167,457.64	
Interior Block Wires	5,541.19	
Private Branch Exchanges	539,672.46	
Booths and Special Fittings	4,489.06	
Buildings	36,264.62	
Furniture and Fixtures	8,298.92	

General Store Equipment	$269.82	
General Stable and Garage Equipment	52,298.11	
General Tools and Implements	231,264.77	
Miscellaneous Construction Expenditures	2,480.20	
Total Debits to Reserve during Period		$6,619,186.30
Decrease in Reserve during Period		795,745.80
Balance in Reserve at End of Year		11,933,530.37

COMPANY WIDE CASE, MOSES EXHIBIT No. 14
The Ohio Bell Telephone Company
Sources and Application of Funds

Capital Stock:			
Common		$50,000,000.00	
Preferred		28,219,700.00	
Liability for Conversion		5,946.88	
Total Capital Stock			$78,225,646.88
Funded Debt:			
Series A Bonds		687,000.00	
Series B Bonds		4,774,000.00	
Total Funded Debt			5,461,000.00
Advances from System Corporations			18,946,807.94
Fixed Capital Reserves:			
Reserve for Accrued Depreciation		11,933,530.37	
Reserve for Amortization of Intangible Capital		259,276.63	
Total Fixed Capital Reserves			12,192,807.00
Surplus			4,061,148.21
Total Capital Liabilities and Surplus			118,807,398.03
Add:			
Deferred Credit Items	$2,916,076.85		
Less: Deferred Debit Items	1,906,462.59	1,010,614.26	
Accrued Liabilities Not Due	3,223,347.40		
Less: Accrued Income Not Due	12,333.42	3,210,913.98	4,221,528.24
Total			123,128,736.27
Deduct:			
Working Assets	4,808,297.87		
Less: Working Liabilities	2,856,703.85		1,951,594.02
Total Funds			121,177,142.25
Applied to:			

[fol. 11500] COMPANY WIDE CASE, MYERS EXHIBIT No. 15

The Ohio Bell Telephone Company

Analysis and Distribution of Licensee Revenue—Dr.

Total Licensee Revenue—Dr., Included in Operating Expenses for Year 1926		$1,277,943.99
Instrument Rental Proportion of above		
Cost of Instrument, per Set—$4.50		
Annual Cost per Set:		
Return on Investment at 7%	$.315	
Credit to Depreciation Reserve at 5%	.225	
Maintenance at 2%	.090	
Reserve for Contingencies at 2%	.090	
Administration at 1%	.045	
Sub-total	.765	
Average Number of Sets per Station—1.054		
Annual Cost per Station (Except Stock of Instruments to Insure Continuity of Supply) $.765 x 1.054		$.806
Stock of Instruments to Insure Continuity of Supply—6%		
6% of $4.50—$.270		
Annual Cost of Carrying this Stock:		
Return on Investment	7%	
Administration	1%	
Insurance and Contingencies	2%	
	10%	
10% of $.270	.027	
Total Annual Cost Per Station	$.833	
Average Number of Stations in Service, 1926—548,706		
Annual Rental Charge at $.833 per Station		457,073.76
Remainder of Payment to Cover Services Rendered		$820,870.23

[fol. 11501] COMPANY WIDE CASE, MYERS EXHIBIT No. 1

Company Wide Appraisal

2—Buildings

2-B—Buildings—Account 212

Item	Unit	Quantity	Reproduction Cost New
Akron			
Building No. 1	Bldg.	1	$287,852.00
Building No. 2	"	1	62,640.00
[illegible]			
[illegible] No. 1	Lot	1	6,377.00

Company Wide Case, Myers Exhibit No. 1—Continued

Company Wide Appraisal

2—Buildings

2-B—Buildings—Account 212—Continued

Item	Unit	Quantity	Reproduction Cost New
Barberton			
Building No. 1			
• • • • • •	Bldg.	1	$14,813.00
Bellaire			
Building No. 1			
• • • • • •	"	1	27,700.00
[fol. 11502]			
Berea			
Building No. 1			
• • • • • •	Bldg.	1	15,163.00
Canton			
Building No. 1			
• • • • • •	"	1	46,503.00
Building No. 2			
• • • • • •	"	1	40,016.00
Building No. 3			
• • • • • •	"	1	277,505.00
Cleveland			
Building No. 1			
• • • • • •	"	1	70,500.00
Building No. 2			
• • • • • •	"	1	148,000.00
Building No. 3			
• • • • • •	"	1	398,410.00
Building No. 4			
• • • • • •	"	1	719,315.00
Building No. 5			
• • • • • •	"	1	112,999.00
Building No. 6			
• • • • • •	"	1	73,143.00
[fol. 11503]			
Building No. 7			
• • • • • •	Bldg.	1	77,168.00
Building No. 8			
• • • • • •	"	1	240,980.00

Company Wide Case, Myers Exhibit No. 1—Continued

Company Wide Appraisal

2—Buildings

2-B—Buildings—Account 212—Continued

Item	Unit	Quantity	Reproduction Cost New
Cleveland—(Continued)			
Building No. 9	Bldg.	1	$1,250.00
Building No. 10	"	1	140.00
Building No. 11	"	1	202,468.00
Building No. 12	"	1	160,980.00
Building No. 13	"	1	1,096,963.00
Building No. 14	"	1	9,723.00
Building No. 15	"	1	17,582.00
Building No. 16	"	1	81,190.00
Building No. 17	"	1	31,700.00
[fol. 11504]			
Building No. 18	Bldg.	1	49,165.00
Building No. 19	Lot	1	3,700.00
Building No. 20	Bldg.	1	189,465.00
Columbus			
Building No. 1	"	1	78,940.00
Building No. 2	"	1	74,691.00
Building No. 3	"	1	103,618.00
Building No. 4	"	1	406,320.00

Company Wide Case, Myers Exhibit No. 1—Continued

Company Wide Appraisal

2—Buildings

2-B—Buildings—Account 212—Continued

Item	Unit	Quantity	Reproduction Cost New
Columbus—(Continued)			
Building No. 5	Bldg.	1	$71,280.00
Building No. 6	"	1	363,100.00
Building No. 7	"	1	231,700.00
[fol. 11505]			
Building No. 8	Bldg.	1	13,200.00
Building No. 9	"	1	3,920.00
Building No. 10	"	1	6,697.00
Building No. 11	"	1	3,920.00
Building No. 12	"	1	6,785.00
Building No. 13	"	1	15,030.00
Building No. 14	"	1	3,920.00
Building No. 15	"	1	6,426.00
Building No. 16	"	1	3,580.00
Dayton			
Building No. 1	"	1	90,099.00
[fol. 11506]			
Building No. 2	Bldg.	1	54,634.00
Building No. 3	"	1	75,372.00

Company Wide Case, Myers Exhibit No. 1—Continued

Company Wide Appraisal

2—Buildings

2-B—Buildings—Account 212—Continued

Item	Unit	Quantity	Reproduction Cost New
Dayton—(Continued)			
Building No. 4			
• • • • •	Bldg.	1	$198,055.00
East Liverpool			
Building No. 1			
• • • • •	"	1	62,294.00
Findlay			
Building No. 1			
• • • • •	"	1	60,993.00
Gallipolis			
Building No. 1			
• • • • •	"	1	19,500.00
Marietta			
Building No. 1			
• • • • •	"	1	52,236.00
[fol. 11507]			
Martins Ferry			
Building No. 1			
• • • • •	Bldg.	1	10,545.00
Massillon			
Building No. 1			
• • • • •	"	1	96,255.00
Middletown			
Building No. 1			
• • • • •	"	1	29,173.00
New Carlisle			
Building No. 1			
• • • • •	"	1	3,450.00
Building No. 2			
• • • • •	"	1	300.00
North Jackson			
Building No. 1			
• • • • •	"	1	2,050.00
Painesville			
Building No. 1			
• • • • •	"	1	17,342.00

Company Wide Case, Myers Exhibit No. 1—Continued

[fol. 11508] Company Wide Appraisal

2—Buildings

2-B—Buildings—Account 212—Continued

Item	Unit	Quantity	Reproduction Cost New
Painesville—(Continued)			
Building No. 2			
• • • • • •	Bldg.	1	$1,955.00
Piqua			
Building No. 1			
• • • • • •	"	1	39,925.00
Sandusky			
Building No. 1			
• • • • • •	"	1	51,199.00
Building No. 2			
• • • • • •	"	1	3,330.00
South Euclid			
Building No. 1			
• • • • • •	"	1	5,000.00
Building No. 2			
• • • • • •	"	1	430.00
Springfield			
Building No. 1			
• • • • • •	"	1	51,177.00
Building No. 2			
• • • • • •	"	1	48,218.00
[fol. 11509]			
Building No. 3			
• • • • • •	Bldg.	1	2,950.00
St. Clairsville			
Building No. 1			
• • • • • •	"	1	6,100.00
Steubenville			
Building No. 1			
• • • • • •	"	1	49,001.00
Building No. 2			
• • • • • •	"	1	4,040.00
Toledo			
Building No. 1			
• • • • • •	"	1	58,175.00

Company Wide Case, Myers Exhibit No. 1—Continued

Company Wide Appraisal

2—Buildings

2-B—Buildings—Account 212—Continued

Item	Unit	Quantity	Reproduction Cost New
Toledo—(Continued)			
Building No. 2	Bldg.	1	$73,385.00
Building No. 3	"	1	77,661.00
Building No. 4	"	1	21,915.00
Building No. 5	"	1	136,250.00
[fol. 11510]			
Building No. 6	Bldg.	1	54,330.00
Building No. 7	"	1	45,081.00
Building No. 8	"	1	67,500.00
Building No. 9	Lot	1	2,050.00
Uniontown			
Building No. 1	Bldg.	1	6,100.00
Upper Sandusky			
Building No. 1	Lot	1	1,302.00
Wickliffe			
Building No. 1	Bldg.	1	9,576.00
Building No. 2	"	1	955.00
[fol. 11511]			
Youngstown			
Building No. 1	Bldg.	1	156,630.00
Building No. 2	"	1	97,919.00

Company Wide Case, Myers Exhibit No. 1—Continued

Company Wide Appraisal

2—Buildings

2-B—Buildings—Account 212—Continued

Item	Unit	Quantity	Reproduction Cost New
Youngstown—Continued			
Building No. 3			
• • • • • •	Bldg.	1	$6,130.00
Building No. 4			
• • • • • •	"	1	8,080.00
Zanesville			
Building No. 1			
• • • • • •	"	1	78,569.00
Total—Acct. 212—Buildings			$7,788,774.00

[fol. 11512] COMPANY WIDE CASE, MYERS EXHIBIT No. 3

Sheet No. 1 of 4 Sheets

Ohio Bell Telephone Company

Exchange	Building No.	Rep. Cost* New June 30, 1925 Myers Exhibit #1	Per cent Condition	Present Condition
Akron	#1	$287,852	96%	$276,340
"	2	62,640	92%	57,629
Alliance	1	6,377	95%	6,059
Barberton	1	14,813	95%	14,072
Bellaire	1	27,700	90%	24,930
Berea	1	15,163	90%	13,647
Canton	1	46,508	95%	44,178
"	2	40,016	90%	36,015
"	3	277,505	100%	277,505
Cleveland	1	70,500	90%	63,450
"	2	148,000	90%	133,200
"	3	398,410	95%	378,489
"	4	719,315	95%	683,349
"	5	112,999	90%	101,700
"	6	73,143	90%	65,829
"	7	77,168	90%	69,451
"	8	240,995	92%	221,715
"	9	1,250	75%	937
"	10	140	80%	112
"	11	202,468	98%	198,418
"	12	160,980	98%	157,760
"	13	1,096,963	90%	987,266
"	14	9,723	90%	8,751
"	15	17,582	90%	15,823
"	16	81,190	95%	77,130

[fol. 11513] COMPANY WIDE CASE, MYERS EXHIBIT No. 3

Sheet No. 2 of 4 Sheets

Ohio Bell Telephone Company

Exchange	Building No.	Rep. Cost* New June 30, 1925 Myers Exhibit #1	Per cent Condition	Present Condition
Cleveland	17	$31,700	95%	$30,115
"	18	49,165	95%	46,707
"	19	3,700	85%	3,145
"	20	189,465	100%	189,465
Columbus	1	78,940	95%	74,993
"	2	74,691	95%	70,957
"	3	103,618	98%	101,546
"	4	406,220	92%	373,816
"	5	71,280	95%	67,716
"	6	363,100	95%	344,845
"	7	281,700	85%	196,945
"	8	13,200	70%	9,240
"	9	3,920	98%	3,842
"	10	6,697	98%	6,565
"	11	3,920	95%	3,724
"	12	6,785	95%	6,446
"	13	15,030	85%	12,776
"	14	3,920	95%	3,724
"	15	6,426	90%	5,784
"	16	3,580	95%	3,401
Dayton	1	90,099	92%	82,891
"	2	54,634	95%	51,902
"	3	75,372	98%	73,864
"	4	198,055	92%	182,215

[fol. 11514]

Sheet No. 3 of 4 Sheets

East Liverpool	1	$62,294	95%	$59,180
Findlay	1	60,998	95%	57,943
Gallipolis	1	19,500	60%	11,700
Marietta	1	52,236	95%	49,624
Martins Ferry	1	10,545	98%	10,334
Massillon	1	96,255	98%	94,330
Middletown	1	29,178	90%	26,256
New Carlisle	2	3,450	50%	1,725
North Jackson	1	300	60%	180
Painesville	1	2,050	60%	1,230
"	2	17,342	90%	15,608
Piqua		1,955	80%	1,564
Sandusky	1	39,925	95%	37,929
"	2	51,199	95%	48,640
South Euclid	1	3,330	95%	3,163
"	2	5,000	90%	4,500
Springfield	1	430	80%	344
"	2	51,177	85%	43,501
"	3	48,318	88%	42,434
[illegible] Chesterville		2,960	90%	2,655
[illegible] Painesville	1	6,100	60%	3,660
	2	49,001	95%	46,551
		4,040	95%	3,804

[fol. 11515-11528]

Sheet No. 4 of 4 Sheets

[illegible]	1	53,175		
	2	73,385	95%	50,516
	3	77,661	95%	69,716
			95%	73,773

Company Wide Case, Myers Exhibit No. 3—Continued

Sheet No. 4 of 4 Sheets—Continued

The Ohio Bell Telephone Company

Exchange	Building No.	Rep. Cost* New June 30, 1925 Myers Exhibit #1	Per cent Condition	Present Condition
Toledo	4	$21,915	95%	$20,820
"	5	136,250	90%	122,625
"	6	54,330	95%	51,613
"	7	45,081	95%	42,827
"	8	67,500	100%	67,500
"	9	2,050	90%	1,845
Uniontown		6,100	60%	3,660
U. Sandusky		1,302	100%	1,302
Wickliffe	1	9,576	90%	8,619
"	2	955	90%	859
Youngstown	1	156,630	95%	148,798
"	2	97,919	95%	93,024
"	3	6,130	95%	5,824
"	4	8,080	100%	8,080
Zanesville		78,569	95%	74,641
		$7,788,774		$7,273,283

Present Condition (Composite All Bldgs. $\frac{7,273,283}{7,788,774} \times 100 = 93.4$

* Does not include undistributed Construction Costs.

[fol. 11529] Company Wide Case, Rhodes' Exhibit No. A-4

Partial List of General Engineering Circulars Sent to the Ohio Bell Telephone Company Since January 1, 1924

Title	Date sent out
Machine Switching Offices — Temporary Positions for Operators and for Sender Monitors	Jan. 3, 1924
Screw Coupling Duct Rods	Jan. 5, 1924
Rubber Glove Containers	Jan. 7, 1924
One-Inch Insulated Screw Eyes	Jan. 9, 1924
New Type of Power Protection Panel, Choke Coil and Lightning Arrester	Jan. 10, 1924
Outside Plant Testing Apparatus: No. 19-C Test Set (Exploring Coil) and No. 20-C Test Set	Jan. 10, 1924
Handling of Explosives	Jan. 10, 1924
Cable Tags	Jan. 10, 1924
Bridle Rings	Jan. 11, 1924
Douglas Fir Guard Arms and Creosoted Yellow Pine Guard Arms	Jan. 11, 1924

Title	Date sent out
Paraffin Trough	Jan. 24, 1924
R & S Cable Balconies	Jan. 25, 1924
Gauge for Cable Clamps and Cable Clamp Rings	Jan. 25, 1924
Paints for Terminal Markings	Jan. 26, 1924
Creosoted Yellow Pine Poles—Amendment to Specifications	Feb. 1, 1924
Telephone Repeaters—Modification of Potentiometer in Unit Rack Floor Mounted Cord Circuit Repeaters	Feb. 1, 1924

NOTE.—In order to avoid duplication with the list of Development and Research Bulletins, and the list of Specifications, General Engineering Circulars which transmitted bulletins and specifications have been omitted. General Engineering Circulars which transmitted amendments and supplements to specifications are included herein.

Title	Date sent out
[fol. 11530] Message Register Circuit for Recording the Number of Times Cord Circuit Repeaters are used	Feb. 13, 1924
Standardization of Outside Plant Practices—Supplementary Specifications Relative to Pole Stepping	Feb. 13, 1924
Wire Ties	Feb. 20, 1924
Substations—Standardization of Installers' Equipment	Feb. 27, 1924
Splicing Four-Wire Quadded Cable—Specifications No. 3912—"General Cable Splicing," Supplement C	Mar. 1, 1924
Standardization of Outside Plant Practices—Supplementary Specifications Relative to the Use of ANA (22 gauge) Cable, ANB (19 gauge) Cable and NM (24 guage) Cable	Mar. 8, 1924
Substations—Instruction Cards Furnished with No. 23 Type Gray Coin Collectors	Mar. 18, 1924
Substations—Conservation of No. 26 and No. 27 Protector Blocks	Mar. 18, 1924
Foreign Wire Relations Routine	Mar. 26, 1924
Transmission Maintenance Practices—Section 8-F—Routine for Handling Reports of Poor Transmission on Toll Calls	Mar. 27, 1924

Title	Date sent out
Substations—Improvement in Public News Telephone Service	Mar. 28, 1924
Quickly Detachable Dial Mounting for Central Office Switchboards, Attended Pay Stations and PBX Switchboards	Mar. 31, 1924
Simplex Pole Jack	Mar. 31, 1924
Operators' Receivers—Pads for Use on No. 3-A Head Bands	Mar. 31, 1924
Lineman's Wrench	Mar. 31, 1924
Wrought Iron Bends	Mar. 31, 1924
Fanning Strips	Apr. 2, 1924
Transmission Maintenance Practices—Improved No. 703 Eveready Dry Cell Battery	Apr. 3, 1924
[fol. 11531] Standardization of Outside Plant Practices—Supplementary Specifications Relative to the Use of Toll Line Test Connector	Apr. 10, 1924
Amendment No. 3 to Specifications No. 3646—"Conduit Castings"	Apr. 11, 1924
No. 90-B Designation Strip for Use on Toll Test Board No. 4	Apr. 12, 1924
Carrying Case for 4-B or 8-A Oscillator	Apr. 17, 1924
Transmission Maintenance Practices—Section 6-C—Methods for Making Transmission Tests on Panel Machine Switching Circuits and Equipment	Apr. 25, 1924
Machine Switching Substations—Transmitting Supplement B to Specifications No. 4160	Apr. 28, 1924
Substations—No. 337 Transmitters—Reduction in Minimum Loop	May 2, 1924
Stations—Transmitter Mouthpiece Mailing Envelopes	May 5, 1924
Central Office Telegraph Practices—Section 1-C—Testing of Telegraph Subscribers' Circuits and Telegraph Lines Operated with Ground Return	May 8, 192[illegible]
Stations—No. 50 Coin Collector—New Cash Compartment Door and Lock	May 8, 192[illegible]
Cast Iron Caps	May 20, 1[illegible]
U Cable Guard Straps	May 21, 1[illegible]

Title	Date sent out
Method of Operation of Panel Machine Switching Equipment	May 28, 1924
Cable Ring Tool	June 2, 1924
Transmission Maintenance Practices—Section 9-A—Routine for Maintaining Through Line and Cord Circuit Telephone Repeaters	June 4, 1924
U Cable Guards	June 18, 1924
Questionnaire for the No. 600-C Private Branch Exchange	June 24, 1924
[fol. 11532] Screw Driver for Switchboard Plugs—KS-2348 Tool	June 25, 1924
Form for Concrete Manhole—Type X Service Box	June 27, 1924
Standardization of Outside Plant Practices—Supplementary Specifications Relative to the Use of Anchors for One-Inch Rods	July 1, 1924
Telephone Repeaters—Filament Alarm Circuit for Unit Rack Floor Type Repeaters	July 2, 1924
Strand Cutter	July 3, 1924
Machine Switching Stations—Transmitting Supplement A to Specifications No. 4159 Covering Maintenance of Automatic Electric Company Dials at Stations	July 11, 1924
48-Volt Emergency Lighting System for Machine Switching Offices	July 22, 1924
Stations—Materials—White Ground Wire	July 22, 1924
Cable Wrapping Cloths—Specifications No. 3914, "Aerial Cable Splicing", Supplement C; Specifications No. 3915, "Block Cable Splicing", Supplement A	July 23, 1924
Standardization of Outside Plant Practices—Specifications No. 3929—Appendix 2—"Entrances to Buildings"	July 23, 1924
Snatch Block for Wire Rope	July 25, 1924
Moleskin Handbook Covers	July 28, 1924
Couch Screws	July 28, 1924
Loading Data—Sections 1-D and 2-D—Loading for Carrier Circuits in Toll Entrance and Intermediate Cables—C-4.1 and C-4.8 Loading Systems	Aug. 1, 1924

Title	Date sent out
Braid Stripper	Aug. 5, 1924
Welded Punched Frame Type of Singly Mounted Jacks	Aug. 12, 1924
Rope Sling	Aug. 12, 1924
[fol. 11533] Building-Out Condensers—Supplement No. 1 to Specifications No. 3912, "General Cable Splicing"	Aug. 12, 1924
Steel Numbering Die	Aug. 13, 1924
Underground Cable Mat	Aug. 13, 1924
New High Impedance Receiver No. 525 and New Monitoring Circuit for Toll Test Boards	Aug. 16, 1924
Suppressed Zero Ammeter—Weston Model 269	Aug. 19, 1924
Rubber Gaskets	Aug. 20, 1924
Frames and Racks—Frame for Mounting No. 7-A Fuses in Central Offices	Aug. 21, 1924
Leather Strips	Aug. 25, 1924
Solder Ladle	Aug. 25, 1924
Stations—Public Telephone Signs	Aug. 26, 1924
Night Bell Circuit for Small Common Battery Switchboards	Aug. 27, 1924
Cable Paster and Paster Box	Aug. 29, 1924
B and C Cable Hooks	Sept. 3, 1924
Standardization of Station Practices—Transmitting Supplement A to Specifications No. 3851 and Supplement A to Specifications No. 3854	Sept. 9, 1924
Modification of Nos. 137, 152 and 218 Plugs	Sept. 12, 1924
Toll Ticket Boxes—For Use at Nos. 9-C, 105-A and 105-B Toll Switchboards	Sept. 22, 1924
Soldering Copper Holder	Sept. 23, 1924
Questionnaire for No. 1 Local Central Office Equipment	Sept. 25, 1924
Pliers	Oct. 7, 1924
Installing Type "C" Cable Terminals	Oct. 7, 1924
Stove Bolts	Oct. 8, 1924
[fol. 11534] No. 76-A Heat Coil	Oct. 16, 1924
Triangular Bandage	Oct. 17, 1924
Report of Defective Pairs in Cables	Oct. 20, 1924
Paste for Cleaning Switchboard Plugs	Oct. 31, 1924
Chestnut Poles	Nov. 1, 1924

Title	Date sent out
Nos. 84-B and 84-E Interrupters	Nov. 5, 1924
Stations—Booths—New Aluminum Tread	Nov. 6, 1924
Stations—Materials—Modification of ½" Drive Ring	Nov. 7, 1924
Telephone Repeaters—Modifications Required in Existing 22 Type Repeater Installations in Order to Operate the Filaments of Four Tubes in Series	Nov. 7, 1924
Transmission Maintenance Practices—Routines for Maintaining Type "B" Carrier Telephone System, Type "A" and Type "B" Carrier Telegraph Systems and Carrier Repeaters	Nov. 10, 1924
New Cord for No. 528 Operator's Receiver	Nov. 10, 1924
Stations—Number Plate Cards for Manual Stations	Nov. 10, 1924
Stations—Tools and Gauges—Material Can for Repairmen	Nov. 11, 1924
Toll Switchboard Clock—Waltham	Nov. 14, 1924
Model No. 280 Weston Voltmeter for Measuring Grid Battery Voltages	Nov. 18, 1924
Transmission Maintenance Practices—Section 4-C—No. 1-B Impedance Bridge	Nov. 25, 1924
Step-by-Step Machine Switching Equipment—No. 324 Tool	Nov. 28, 1924
Bridge Polar Duplex Telegraph System—Guards for Switches	Dec. 1, 1924
Traffic Engineering of Interoffice Trunks	Dec. 2, 1924
Splicer's Fibre Test Board	Dec. 12, 1924
[fol. 11535] Stations—Wiring Plans—Transmitting Supplement A to Specifications No. 3859	Dec. 12, 1924
Transpositions—Rendering Obsolete Specifications No. 3120, 3146, 3736 and 3897	Dec. 13, 1924
No. 217-D Plug	Dec. 15, 1924
Replacement of KS Specifications Covering General Equipment Requirements by X Specifications	Dec. 16, 1924
Soldering Copper Heater Using Solidified Alcohol	Dec. 17, 1924

Title	Date sent out
Cable Splicing Operations in Machine Switching Areas—No. 99-A Condenser	Dec. 17, 1924
Creosote Coal Tar Solution No. 1	Dec. 27, 1924
Stations—Double Head Band for No. 128 Receivers	Dec. 30, 1924
Lever Cable Bender	Dec. 30, 1924
Creosoted Yellow Pine Poles—Amendment No. 2 to Specifications No. 4209	Jan. 7, 1925
Stations—Standardization of Practices—Transmitting Supplement A to Specifications No. 4170, "Substation and Private Branch Exchange Protector Installation"	Jan. 8, 1925
Fittings for River Crossing Fixtures	Jan. 8, 1925
Sewing of Switchboard Cables	Jan. 8, 1925
Improved Contact Springs for No. 18-A and No. 18-B Connecting Blocks	Jan. 9, 1925
Shave Hook	Jan. 10, 1925
Carrier Current Systems Data—Sections 5-C and 5-D	Jan. 14, 1925
Transmission Maintenance Practices—Section 4-D 1-A Capacity Bridge	Jan. 21, 1925
Split Vitrified Clay Conduit	Jan. 21, 1925
Portable Gasoline Electric Generating Unit and Apparatus for Use with It	Jan. 24, 1925
[fol. 11536] Parallel Drop Wire	Jan. 24, 1925
Bit Brace Socket Wrench	Feb. 5, 1925
Canvas Bucket	Feb. 6, 1925
Supplement A to Specifications No. 4039, "Cable Terminating"	Feb. 14, 1925
Questionnaires for Nos. 1, 9-C and 109-A Manual Central Office Equipments	Feb. 16, 1925
B Guy Shield	Feb. 17, 1925
No. 2P and B Compound	Feb. 19, 1925
Step-by-Step Machine Switching Equipment—No. 338 Tool	Feb. 20, 1925
Booth Advertising Frame for Public Telephones	Mar. 2, 1925
7-A Condenser Box	Mar. 6, 1925
Stations—No. 40 Type Steel Desk Stand	Mar. 6, 1925
Calculagraphs—Improved Metal Dial	Mar. 9, 1925
General Cable Splicing—Supplement H to Specifications No. 3912	Mar. 10, 1925

Title	Date sent out
Emergency No. 1 Local Manual Switchboard	Mar. 16, 1925
Kerosene Cans	Mar. 17, 1925
Blasting Tools	Mar. 17, 1925
Interference—Paper on "Telephone Circuit Unbalances—Determination of Magnitudes and Location"	Mar. 19, 1925
Preliminary Specifications for Cable Fault Locating	Mar. 20, 1925
Cable Grips	Mar. 24, 1925
Bonding Ribbon	Apr. 17, 1925
Stations — Subscribers' Sets — Transmitting Supplement A to Specifications No. 3855, "Adjustment of Substation Apparatus"	Apr. 20, 1925
[fol. 11537] Rubber Tape	Apr. 20, 1925
Questionnaires for No. 1-D and No. 1-C Manual Central Office Equipments	Apr. 27, 1925
Rubber Bandages	Apr. 29, 1925
Canvas Tool Bag and Carrying Strap	Apr. 29, 1925
Wooden Insulator Pins	May 2, 1925
Adoption of Tight Wrapped Silk and Cotton Covered No. 22 Gauge Wire for Local Cables	May 5, 1925
Strain Plates	May 7, 1925
Telephone Repeater Data—Section 6-C—Portable Cord Circuit Repeaters	May 8, 1925
Electrolysis Practices	May 22, 1925
Step-by-Step Machine Switching Equipment—Lubrication	June 1, 1925
Fire Protection for Cable Holes in Telephone Buildings—Use of Canvas Bags Filled with Mineral Wool	June 1, 1925
Message Registers—Change in Mounting	June 2, 1925
Loop Straps	June 4, 1925
Bolts for Cable Suspension Clamps	June 5, 1925
Materials for Stub Reinforcing Large Poles	June 9, 1925
Stations—Public Telephone Signs	June 10, 1925
Installation of Cable Fuse Cases—Instructions for Field Trial Only	June 17, 1925
[illegible] Knife and Guard	June 18, 1925
[illegible] Automatic Keyshelf Base—Nos. 5, 6, [illegible] 8 Types	June 22, 1925

Title	Date sent out
Test Sets—Improvements in the Nos. 17-D and 17-E Linemen's Sets	June 22, 1925
Device for Coiling House Cables	June 23, 1925
[fol. 11538] Transmission Maintenance Practices—Potentiometer Markers	July 1, 1925
Transposition Running Board	July 6, 1925
No. 319 Tool—Tool for Removing Number Plates and Lamp Caps	July 7, 1925
Braid Stripper	July 7, 1925
Types "H" and "L" Strand Pullers	July 8, 1925
Cable Feeder	July 10, 1925
Short Multiple Switchboard Cable	July 10, 1925
Ground Wire Moulding	July 16, 1925
Safety Service Switches	July 17, 1925
Manhole Ladders	July 18, 1925
Bridle Wire Insulator	July 20, 1925
Western Cedar Poles	July 21, 1925
Stations—New Method for Attaching Transmitter Faces	July 21, 1925
Glass Insulators	July 22, 1925
Trouble Operators' Positions for Switchboards Nos. 1, 1-C and 1-D Incoming Trunks	July 22, 1925
Screw Drivers	July 24, 1925
Stations—Materials—Ground Wire Staple	July 24, 1925
Stations—Marking Date of Installation on Dry Cells	July 24, 1925
Number Plate and Lamp Cap Cabinets	July 24, 1925
Centrifugal Pumps, Suction Hose and Foot Valves	July 25, 1925
Portable Creosote Spray Outfit	July 27, 1925
Manhole Lighting Set	July 30, 1925
Tools for Pole Inspection	July 30, 1925
[fol. 11539] Stations—Coin Collectors—Clamping Plates for No. 12-A Lock	July 31, 1925
Telephone Attachments at Stations	Aug. 3, 1925
BB Type Cable Terminals	Aug. 3, 1925
Long Head Pole Steps	Aug. 6, 1925
Splicers' Tents	Aug. 10, 1925
Small Gauge Bridle and Inside Wires	Aug. 17, 1925
Key Sleeves—White and Blue	Aug. 19, 1925
I.D.F. Plug No. 234	Aug. 21, 1925

Title	Date sent out
No. 14-A Fanning Strips	Aug. 21, 1925
Method of Assigning Lines and Trunks—Panel Machine Switching Equipment	Aug. 24, 1925
T-533-B Lightning Arrester	Aug. 25, 1925
Furnace Shield	Aug. 26, 1925
Forming Table and Boiling-Out Trough	Aug. 27, 1925
Stations—Instruction Cards Furnished with No. 23 Type Gray Coin Collectors	Aug. 31, 1925
One-Sheave Cable Block	Sept. 1, 1925
Machine Switching — Handling Directory Errors	Sept. 2, 1925
Telephone Systems—Rolling Ladders	Sept. 3, 1925
Dummy Fuse No. 63-A for Fuse Panels Arranged for Alarm Type Fuses	Sept. 9, 1925
Aerial Handline	Sept. 11, 1925
Supplement B to Specifications No. 4032, "Underground Cable Placing"	Sept. 18, 1925
Nos. 105-A and 105-B Magneto Switchboards—Widening of Key Shelves and Facing of Piling Block with Semi-Hard Rubber	Sept. 19, 1925
Construction Chains	Sept. 23, 1925
[fol. 11540] Transmission Equivalent Data — Section 2-A — Common Battery Subscribers' Loops	Sept. 24, 1925
No. 700-C Private Branch Exchange—Plan to Facilitate Shipment	Sept. 29, 1925
"B" First Aid Bag	Oct. 7, 1925
Double Thimble Guy Rod	Oct. 7, 1925
Telephone Repeaters—No. 91-D Designation Strip	Oct. 8, 1925
Outside Plant Testing Apparatus—No. 186 Plug	Oct. 9, 1925
Protection Strips for No. 42-A Busy Signals	Oct. 16, 1925
No. 70-C Gauge for Measuring Spring Tension	Oct. 20, 1925
Axe and Hatchet	Oct. 26, 1925
Outside Plant Practices — Specifications No. 3927, "Guying", Supplement C, "Installing Rock Anchors, Anchors for Use with 1" Double Thimble Guy Rods, Anchors for Use with Plank Anchors"	Nov. 4, 1925

Title	Date sent out
No. 216-B Tool	Nov. 9, 1925
Shovels	Nov. 9, 1925
"B" and "C" Cable Extension Arms	Nov. 16, 1925
Pole Derrick Supports	Nov. 23, 1925
No. 345 Tool for Removing and Replacing No. 92 Jack Sleeves	Nov. 23, 1925
Foreign Wire Relations Routine—Periodic Status Report	Dec. 2, 1925
Stations—No. 4-A Carrying Case for Dials	Dec. 2, 1925
Bell System Maintenance Practices—Central Offices	Dec. 2, 1925
General Telegraph Practices—Section 1-A—General Principles of Telegraph Operation	Dec. 7, 1925
Cable Straps	Dec. 11, 1925
Routine for Handling Damaged or Defective Cable Loading Coils and Cases	Dec. 17, 1925
[fol. 11541] Stations—No. 1 Residence System for Machine Switching Operation	Dec. 21, 1925
Stations—Transmitter Cutout—No. 4-B Foot Switch	Dec. 21, 1925
Outside Plant Practices—Specifications No. 3929, "Aerial Cable Construction", Supplement G: "Number of Guy Clamps (New Type) to be Used with False Dead Ends, Securing Terminal Taps to Steel Cable Extension Arms"	Dec. 21, 1925
Supplementary Specifications Covering the Use of Loop Straps	Dec. 22, 1925
Pipe Pushers	Dec. 23, 1925
No. 156-B Interrupter—Arrangement for Operation on 30, 36 and 38 Volt Batteries	Dec. 26, 1925
B Tree Guard	Jan. 4, 1926
Earth Boring Machines	Jan. 5, 1926
Night Bell Circuits for No. 9-C Switchboards	Jan. 9, 1926
Stations—No. 523 Type Subscriber Set—Group Busy Circuit for Telephone Company Small Business Offices	Jan. 11, 1926
Cable Clamps	Jan. 13, 1926

[fol. 11542] COMPANY WIDE CASE, RHODES' EXHIBIT A-5

List of Development and Research Bulletins Sent to The Ohio Bell Telephone Company Since January 1, 1924

Title	Date sent out
Guy Anchors	Jan. 11, 1924
Toll Service Observing. Nos. 11-A-1 and 11-A-2 Repeaters	Jan. 15, 1924
Loading for Carrier Circuits in Toll Entrance and Intermediate Cables. C-4.1 and C-4.8 Loading Systems	Jan. 30, 1924
Technical Features of Radio Telephony as an Adjunct to Radio Broadcasting and Public Address Systems	Jan. 31, 1924
The Electrical Resistance of Pole Timbers	Feb. 2, 1924
No. 3-A Speech Input Equipment	Feb. 7, 1924
Transmission Equalizers for Non-Loaded Cable Circuits. Nos. 1-A and 2-A	Feb. 8, 1924
1,000-Volt Condensers for Composite Sets	Feb. 25, 1924
Multiple Magneto Switchboard No. 109-A	Feb. 25, 1924
Standardization of Transmission Unit	Mar. 3, 1924
H-174-63 Loading for Toll Cables	Mar. 14, 1924
2-B Oscillator	Apr. 1, 1924
Local Test Desk No. 13	Apr. 18, 1924
Interference from Electrified Railroads	Apr. 22, 1924
Instructions for Use of 2-A Impedance Bridge	Apr. 25, 1924
Instructions for Use of 1-A Demagnetizing Set	Apr. 25, 1924
Method of Laying Out Circuits in Long Toll Cables	Apr. 29, 1924
No. 65 Induction Coil. Toll Operator's Telephone Set	Apr. 30, 1924
No. 62 Induction Coil. Recording Operator's Telephone Set	Apr. 30, 1924
Building Out Condensers and Cases	May 6, 1924
1-A Detector Amplifier	May 26, 1924
[fol. 11543] Means for Improving Existing Repeater Gain Measuring Circuits Employing Receiver Shunts	June 6, 1924
Type "B" Intermediate Composite Set for Use with 22-Type Telephone Repeaters on Open-Wire Lines	June 11, 1924

Title	Date sent out
2-A Terminating Network	June 12, 1924
Jack and Lamp Socket Mountings for Use on Relay Racks	June 24, 1924
More Economical Drop Wire	July 7, 1924
Method of Figuring Power Plant Sizes for Step-by-Step Machine Switching Offices	July 8, 1924
Mechanically Locking Keys	July 10, 1924
No. 591 Phantom Loading Coil for H-44-25 Toll Cable Loading	July 11, 1924
Nos. 39, 40 and 41 Types Loading Coil Cases for Toll Cables	July 11, 1924
Test Boards and Morse Boards for Cable Installations	July 14, 1924
No. 63 Induction Coil Telephone Set for Private Branch Exchanges	July 24, 1924
Type "C" Cable Terminal	July 31, 1924
Maintenance of E and H Type Relays	Aug. 8, 1924
Stub Reinforcements for Large Poles	Aug. 11, 1924
Voice-Frequency Cable Carrier Telegraph (Initial Installations)	Aug. 12, 1924
M-88, H-135, H-175 and D-175 Loading for Local Exchange Area Trunks	Aug. 25, 1924
Concrete Steel Reinforcements for Large Poles	Sept. 4, 1924
Radio Broadcasting Systems. Instructions for Testing Voice-Frequency Transmission Characteristics	Sept. 8, 1924
Average and Limiting Losses for Circuits and Equipment	Sept. 16, 1924
Central Office Apparatus Maintenance Information	Sept. 17, 1924
[fol. 11544] 3-A Switchbox	Sept. 18, 1924
4-A Switchbox	Sept. 18, 1924
Motor Driven Magneto Ringing Set for Small Magneto Offices	Sept. 19, 1924
135-Cycle Signaling System Employing Terminal Ringer with Make-Contact 135-Cycle Relay	Sept. 20, 1924
Central Office Instructor's Set No. 1-B	Oct. 4, 1924
No. 156-B Interrupter for Supplying 135-Cycle Current	Oct. 10, 1924
Mechanical Strength of Chestnut Poles	Oct. 15, 1924

Title	Date sent out
Reduction of Radio Interference Produced by Ringing Machines	Nov. 3, 1924
22-A-1 Telephone Repeaters and Associated Equipment	Nov. 15, 1924
The Relation of the Peterson System of Grounding Power Networks to Inductive Effects in Neighboring Communication Circuits	Nov. 18, 1924
Toll Operator's Training Equipment	Nov. 21, 1924
Switchboard No. 11	Nov. 24, 1924
Maintenance Instructions. Step-by-Step Machine Switching System	Dec. 5, 1924
Distributor Signaling System for Toll Lines	Dec. 19, 1924
4-A Impedance Bridge	Dec. 22, 1924
1-C Transmission Measuring Set	Dec. 24, 1924
3-A Noise Shunt	Dec. 26, 1924
3-Unit and 2-Unit Ringing and Coin Control Motor-Generator Sets	Jan. 27, 1925
Open Telephone Booth	Feb. 28, 1925
Balancing Networks for 16 and 19 Gauge Cable Circuits (No. 104 Type)	Mar. 2, 1925
No. 37-A Dial Mountings	Mar. 3, 1925
[fol. 11545] 51-B Artificial Line. 1-A Attenuator	Mar. 9, 1925
No. 5-A Gain Set	Mar. 16, 1925
Stub Reinforcement for Poles—Band Type	Mar. 23, 1925
Mechanical Tests of Eastern Cedar Poles	Mar. 24, 1925.
Mercury Arc Rectifiers for Telephone Service	Mar. 30, 1925
1,000-Cycle Signaling System	Apr. 4, 1925
Paints for Battery Equipment and Rooms	Apr. 6, 1925
Semi-Remote System of Generator Control	Apr. 16, 1925
Echo Suppressor for Four-Wire Telephone Circuits	Apr. 16, 1925
Pilot-Wire Transmission Regulating System	Apr. 25, 1925
High Speed Dialing from PBX Switchboard Positions in Panel Machine Switching Central Office Districts	Apr. 30, 1925
No. 22 Gauge Quadded Cable for Emergency Replacement Use	May 22, 1925

Title	Date sent out
No. 602 Loading Coil and Cases for M-88 Local Cable Loading	June 2, 1925
Station and PBX Equipment for Telephone Company Business Offices	June 4, 1925
50-A and 50-B Crosstalk Sets	June 6, 1925
Preliminary Notes. Toll Switchboard No. 3	June 12, 1925
No. 11 Type Tape Printers and Associated Apparatus	June 26, 1925
Phantom-Terminating Composite Set for Use at Outer End of Non-Quadded Toll Entrance Cables	June 26, 1925
No. 333 and 334 Tools for Telegraph Supervisors and Repeater Attendants	July 9, 1925
Signaling Arrangements for Telegraph Supervision	July 15, 1925
"R" Distributing Frame Wire	July 15, 1925
Loud Speaking Telephone System for Test Desk—Main Frame Communication	July 23, 1925
[fol. 11546] No. 12 Type Page Printing Telegraph	Aug. 5, 1925
Four-Wire Cable System Employing 44-A-1 Repeater and Associated Apparatus	Aug. 6, 1925
Mechanical Strength of Southern Yellow Pine Poles	Aug. 14, 1925
Shuttle Ticket Distributing System for Small Toll Switchboard	Aug. 18, 1925
Vacuum Tube Amplifier for Deaf Subscribers	Aug. 19, 1925
Telegraph Cross-Fire Neutralizing Arrangements	Aug. 20, 1925
Lining Up and Maintaining Long Four-Wire Circuits	Aug. 21, 1925
3-B Transmission Measuring Set	Sept. 16, 1925
Straightforward Trunking (Preliminary Notes)	Sept. 16, 1925
Testing Set for Terminal and Intermediate Ringers	Sept. 16, 1925
Mechanical Strength of Western Cedar Poles	Sept. 21, 1925
Toll Switchboard No. 1. Toll Recording Sections	Sept. 21, 1925

Title	Date sent out
No. 21 Type Phantom Group Telephone Repeaters (21-PE-1 Telephone Repeater)	Oct. 2, 1925
Printing Telegraph Motor Generator Sets	Oct. 5, 1925
4-B Transmission Measuring Set	Oct. 6, 1925
4-B Amplifier	Oct. 8, 1925
Wheatstone Bridge, Per KS-3011	Oct. 22, 1925
Link Type Line Finder Equipment and Improvements in the Panel Machine Switching System	Oct. 23, 1925
Vacuum Tubes Used in the Bell System	Nov. 9, 1925
Step-by-Step Machine Switching System. Distributing Terminal Assembly for Selector Boards	Nov. 14, 1925
20-Cycle Ringing Ranges for Cable Circuits	Nov. 28, 1925
A. C.-D. C. Ringing System for Panel Machine Switching and Manual Machine Ringing Offices	Dec. 14, 1925
[fol. 11547] Testing and Adjusting Equipment for High Impedance Toll Cord Circuits—Toll Switchboard No. 1	Jan. 13, 1926
Non-Quadded Small Gauge Cables—Sheath Thickness	Jan. 13, 1926
Modulation and Demodulation in Vacuum Tubes as Used in Carrier Systems	Jan. 16, 1926
Cipher Printing Telegraph Systems for Secret Wire and Radio Telegraphic Communications	Jan. 22, 1926

[fol. 11548] COMPANY WIDE CASE. RHODES' EXHIBIT A-6

List of Specifications Sent to the Ohio Bell Telephone Company Since January 1, 1924

Title	Date sent out
Provisional Specifications for Western Cedar Poles	Jan. 21, 1924
Steel Tie Wires	Jan. 28, 1924
909 Pair and 1212 Pair No. 24 Gauge Cables. Type "SM"	Feb. 4, 1924
Provisional Specifications for Butt Treating Cedar Poles	Feb. 18, 1924

Title	Date sent out
Coal Tar Creosote	Feb. 29, 1924
Creosote—Coal Tar Solution No. 1	Feb. 29, 1924
Creosote—Coal Tar Solution No. 2	Feb. 29, 1924
Creosoting Timber	Feb. 29, 1924
Creosoting Yellow Pine Crossarms	Feb. 29, 1924
Provisional Specifications for Extension Ladders	Mar. 6, 1924
*Underground Conduit Construction	Mar. 13, 1924
Stearine	Apr. 2, 1924
Cast Iron Bends	Apr. 4, 1924
Reducing Couplings	Apr. 9, 1924
* Single Morse Telegraph System	May 16, 1924
Shellac	June 6, 1924
Shellac Thinner	June 6, 1924
C Porcelain Knobs	June 10, 1924

NOTE.—Amendments and Supplements to Specifications are included in the list of General Engineering Circulars.

Title	Date sent out
[fol. 11549] * Telegraph Stations—Manual Type	June 10, 1924
* Field Maintenance of Printing Telegraph Apparatus Employing No. 10-A Printer	June 26, 1924
S and T Porcelain Knobs	July 7, 1924
BP Drop Wire	July 7, 1924
CP Drop Wire	July 7, 1924
BR Drop Wire	July 7, 1924
CR Drop Wire	July 7, 1924
40-60 Solder	July 16, 1924
45-55 Solder	July 16, 1924
50-50 Solder	July 16, 1924
38-62 Solder	July 16, 1924
Rosin Core Solder	July 16, 1924
PH Cable Terminal Boxes	July 31, 1924
H Cable Terminal Boxes	July 31, 1924
Manhole Frames and Covers	Aug. 20, 1924
Dead Man	Aug. 29, 1924
Concrete Steel Reinforcement for Poles	Sept. 4, 1924
Galvanized Pole Bracket	Nov. 6, 1924

* Handbook specifications.

Title	Date sent out
Creosoted Yellow Pine Reinforcing Stubs	Dec. 2, 1924
Central Office Emergency Cabinet	Dec. 9, 1924
Specifications for 14 Standard Supplies for Central Office Emergency Cabinet	Dec. 9, 1924
Two-Pin Creosoted Yellow Pine Crossarm	Jan. 29, 1925
Two-Pin Fir Crossarm	Jan. 29, 1925
[fol. 11550] * Stations—Open Type Telephone Booths	Feb. 23, 1925
Creosoted Yellow Pine Poles	Mar. 9, 1925
Machine Bolts	Mar. 31, 1925
10-Foot, 10-Pin Fir Crossarms	Apr. 27, 1925
No. 22 Gauge Quadded Cable for Emergency Replacement Use	May 22, 1925
* Stations—No. 523 Type Subscriber Sets for Telephone Company Business Offices	June 4, 1925
Rock Anchors	June 6, 1925
* Pole Line Inspection	June 12, 1925
Three-Bolt Guy Clamp	July 7, 1925
AL Tree Wire	July 23, 1925
Carriage Bolts	July 24, 1925
Dipping Douglas Fir Crossarms	Aug. 6, 1925
* Stations—Apparatus for Deaf Subscribers	Aug. 19, 1925
* Stations—Public Telephone Signs	Aug. 19, 1925
Bell System Flags	Sept. 30, 1925

*Handbook specifications.

[fols. 11551-11552] COMPANY WIDE CASE—SCHNEIDER EXHIBIT No. 1

Part 1 and Part 2

Uniform System of Accounts for Telephone Companies, as Prescribed by the Interstate Commerce Commission

In Accordance with Section 20 of the Act to Regulate Commerce

First Issue

Effective on January 1, 1913

Washington

1915

[fol. 11553] The Interstate Commerce Commission

Charles A. Prouty, of Vermont.
Judson C. Clements, of Georgia.
Franklin K. Lane, of California.
Edgar E. Clark, of Iowa.
James S. Harlan, of Illinois.
Charles C. McChord, of Kentucky.
Balthasar H. Meyer, of Wisconsin.
John H. Marble, Secretary.

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[fol. 11556] At a General Session of the Interstate Commerce Commission, held at its office in Washington, D. C., on the 10th day of December, 1912.

The subject of a Uniform System of Accounts to be prescribed for and kept by telephone companies being under consideration, the following order was entered:

It is ordered, That the Uniform System of Accounts for Telephone Companies with the text pertaining thereto, embodied in printed form to be hereafter known as First Issue, a copy of which is now before this Commission, be, and the same is hereby, approved; that a copy thereof duly authenticated by the Secretary of the Commission be filed in its archives, and a second copy thereof, in like manner authenticated, in the office of the Division of Carriers' Accounts; and that each of said copies so authenticated and filed shall be deemed an original record thereof.

It is further ordered, That the said Uniform System of Accounts for Telephone Companies with the text pertaining thereto, be, and the same is hereby, prescribed for the use of telephone companies having annual operating revenues exceeding $50,000, subject to the provisions of the act to regulate commerce as amended, in the keeping and recording of their accounts; that each and every such carrier and each and every receiver or operating trustee of any such carrier be required to keep all accounts in conformity therewith; and that a copy of the said First Issue be sent to each and every such carrier and to each and every receiver or operating trustee of any such carrier.

It is further ordered, That any such carrier or any receiver or operating trustee of any such carrier may subdivide any primary account in the said First Issue established (as permitted in the general instructions contained [fol. 11557] in the said First Issue); or may make assignment of the amount charged to any such primary account to operating divisions, to its individual lines, or to States: Provided, however, That such subprimary accounts set up or such assignments made by any such carrier or by any receiver or operating trustee of any such carrier do not impair the integrity of the accounts hereby prescribed.

It is further ordered, That in order that the basis of comparison with previous years be not destroyed, any such carrier or any receiver or operating trustee of

such carrier may, during the twelve months from the time that the said First Issue becomes effective, keep and maintain, in addition to the accounts hereby prescribed, such portion or portions of its present accounts as may be deemed desirable by any such carrier, or by any receiver or operating trustee thereof, for the purpose of such comparison; or, during the same period, may maintain such groupings of the primary accounts hereby prescribed as may be desired for that purpose.

It is further ordered, That any such carrier or any receiver or operating trustee of any such carrier, in addition to the accounts hereby prescribed, may unless otherwise ordered, keep any temporary or experimental accounts the purpose of which is to develop the efficiency of operation: Provided, however, That such temporary or experimental accounts shall not impair the integrity of any primary account hereby prescribed.

It is further ordered, That January 1, 1913, be, and is hereby, fixed as the date on which the said First Issue of the Uniform System of Accounts for Telephone Companies shall become effective.

By the Commission.

John H. Marble, Secretary.

[fol. 11558] Introductory Letter

Interstate Commerce Commission,

Division of Carriers' Accounts

Washington, December 10, 1912.

To Telephone Companies:

This Uniform System of Accounts for Telephone Companies is issued in accordance with an order of the Interstate Commerce Commission, the text of which immediately precedes this letter. The act to regulate commerce, as amended, invests the Commission with authority to prescribe the forms of accounts to be kept by telephone companies subject to the act, and prohibits the use of any accounts other than those prescribed by the Commission. The observance of the rules and regulations stated in this system of accounts, therefore becomes obligatory upon persons having direct charge of the accounts of the

companies concerned, and such persons will be held responsible for their proper application.

In formulating this system of accounts it has been the endeavor of the Division of Carriers' Accounts to enlist the cooperation of the various telephone companies throughout the United States. For that purpose Accounting Series Circular No. 30, containing a tentative system of accounts, was submitted to all telephone companies of which there was record for criticisms and suggestions, and due consideration was given to all criticisms and suggestions received.

Attention is directed to the fact that this system of accounts applies only to companies having annual operating revenues exceeding $50,000; that such companies are divided into two classes, according to their earning capacity (see par. 1, p. 9), and that it has been sought to [fol. 11559] provide classifications of accounts for each class, adjusted to their respective needs. No system of accounts has yet been prescribed for companies having annual operating revenues of $50,000 or less.

Accounting officers are invited to correspond with this office should question arise with regard to the correct interpretation of any account or rule herein prescribed, in order that uniformity may be secured in the application of the provisions of the classifications.

Charles A. Lutz, Chief Examiner of Accounts.

[fol. 11560] GENERAL INSTRUCTIONS

1. Telephone companies divided into two classes.—For the purpose of this system of accounts, the telephone companies affected by the preceding order are divided into two classes, as follows:

Class A.—Companies having average annual operating revenues [1] exceeding $250,000.

Class B.—Companies having average annual operating revenues [1] exceeding $50,000, but not more than $250,000.

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[1] In order that frequent changes may be avoided, companies operating established telephone plants may adopt the scheme of accounts indicated by the average of their annual revenues for three years preceding the date of the order. If at the close of any fiscal year the average of the annual revenues for the three preceding years is gr

Two schemes of accounts, designed to meet the respective needs of companies of classes A and B, indicated above, are provided. The classifications for the two classes of companies are published jointly, with the titles of the accounts printed in CAPITALS and SMALL CAPITALS, and in *italics*.

Class A companies shall keep all the accounts (so far as they may be applicable to their affairs) the titles of which are printed in CAPITALS and SMALL CAPITALS and also the accounts the titles of which are printed in *italics*, except that where an account shown in CAPITALS and SMALL CAPITALS is subdivided into accounts the titles of which are printed in *italics*, it is not required that the former be kept. Class A companies may further subdivide any of the accounts prescribed herein, provided that such subdivisions do not impair the integrity of any of the accounts prescribed.

Class B companies shall keep all the accounts (so far as they may be applicable to their affairs) the titles of which are printed in CAPITALS and SMALL CAPITALS. Where such accounts are subdivided into accounts the titles of which are printed in *italics*, it is not required that class B companies shall keep separate accounts for the latter. Class B companies may, if they so desire, keep the more extended accounts prescribed for class A companies, or may further subdivide such accounts, provided that such subdivisions do not impair the integrity of any of the accounts prescribed.

2. Accounts should show fixed capital, operating revenues, and operating expenses pertaining solely to any exchange or toll system or common to two or more systems. —(*a*) Telephone companies should keep their fixed capital accounts in such manner as will enable them to show, when [fol. 11561] so required by the Commission, (1) the cost of fixed capital devoted solely to any exchange system, (2) the cost of fixed capital devoted solely to any toll system,

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the amount given for the class in which the company has been put, the higher scheme of accounts should be adopted. New companies should estimate the amount of their annual revenues and adopt the scheme of accounts provided for companies with average annual revenues equal to the amount of the estimate.

and (3) the cost of fixed capital used in common by two or more exchange or toll systems.

(*b*) The Classification of Operating Revenues provides separate accounts for exchange revenue and for toll revenue. Where it is necessary to apportion the revenue between these accounts telephone companies should be prepared, when so required by the Commission, to furnish the basis used in making such apportionment.

(*c*) Telephone companies should keep their operating expense accounts in such manner as will permit them to show, when so required by the Commission, (1) the operating expenses pertaining solely to any exchange system, (2) the operating expenses pertaining solely to any toll system, and (3) the operating expenses which are common to two or more exchange or toll systems.

[fol. 11562] BALANCE-SHEET STATEMENT

ASSET ACCOUNTS

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[fol. 11564] Instructions Pertaining to Balance Sheet

3. Balance-sheet accounts.—By balance-sheet accounts are meant those titles under which the ledger accounts are combined and summarized to show the assets, liabilities, and profit or loss of the business at a given time. Where the title and definition of a balance-sheet account clearly indicate that it is a summary of other accounts, it is not required that a special ledger account shall be raised under such a title to include the balance from the accounts usually carried on the ledger.

4. Cost or book value of securities owned.—The term *cost or book value,* as applied to various accounts representing securities owned, is intended to recognize the option of the company of carrying its investments in securities either at cost or at a reasonable valuation other than cost. Whenever securities are acquired they are to be entered on

books at cost. If, subsequently, the company desires to adjust their value on account of substantial appreciation or depreciation, the entries in its books, with respect to such securities, as well as its annual reports to the Commission, should clearly show the reasons for making the adjustments.

5. Reacquired securities.—The capital stock and funded debt liability accounts in the balance sheet are intended to include only the par value of such capital stock or funded debt securities as have been actually issued to bona-fide holders for value or such securities as have been issued by other companies and have been assumed by the accounting company and are actually outstanding at the date of the balance-sheet statement.

When capital stock or funded-debt securities have been actually issued to bona-fide holders for value (or after such issue by another company have been assumed by the accounting company) and after such issue (or assumption) have been reacquired by the company under circumstances which require that they shall not be treated as paid or retired, they may be charged at par value to the appropriate asset account, but on the balance-sheet statement they should be shown separately as a deduction from both the asset and liability accounts in order that the asset accounts for securities owned will include only securities of other companies and that the liability accounts for securities issued or assumed will include only those in the hands of the public.

If any such securities are reacquired for more or less than their par value, the difference between the par value and the cost of reacquirement, after adjusting any amounts carried in the discount-and-premium accounts or other accounts with respect to such securities, should be debited or credited to Corporate Surplus or Deficit account, unless reacquired for a sinking or other fund, which is required to be represented by a reserve, in which case the difference should be debited or credited to the appropriate reserve account.

6. Discount and Premium on Capital Stock.—Ledger accounts should be provided to cover the discounts and pre-
[fol. 11565] miums on each class of capital stock issued assumed by the company. By *discount* is meant the

excess of the par value of stocks issued or assumed over the actual money value of the consideration received for such stock (except stock that has been sold and reacquired); by *premium* is meant the excess of the actual money value of the consideration received for stock issued or assumed over the par value of such stock (except stock that has been sold and reacquired). Entries in these accounts representing discounts should be carried therein until offset, (1) by premiums realized on subsequent sales of the same class of stock, (2) by assessments levied on the stockholders, (3) by appropriations of surplus for that purpose, or (4) by charges to Corporate Surplus or Deficit account upon reacquirement or retirement of the stock. Entries in these accounts representing premiums realized should be carried permanently, unless offset (1) by discounts suffered on sales of the same class of stock or (2) by credits to Corporate Surplus or Deficit account upon reacquirement or retirement of the stock.

If the net of the balances in the discount-and-premium accounts for all classes of capital stock sold or exchanged is a debit balance, the amount should be included in the balance-sheet statement in account No. 134, "Unextinguished Discount on Capital Stock"; if a credit balance, the amount should be shown in account No. 152, "Premiums on Capital Stock."

In no case should discount on capital stock be charged to or included in any account as a part of the cost of acquiring any property, tangible or intangible, or as a part of the cost of operation.

7. Discount, Expense, and Premium on Funded Debt.—Ledger accounts should be provided to cover the discount, expense, and premiums on each class of funded debt issued or assumed by the company. By *discount* is meant the excess of the par value of funded-debt securities issued or assumed, and the accrued interest thereon, over the actual cash value of the consideration received for such securities (except securities that have been sold and reacquired); by *premium* is meant the excess of the actual cash value of the consideration received for funded-debt securities issued or assumed over the par value of such securities and the accrued interest thereon (except securities that have been sold and reacquired).

By *expense* is meant all expenses in connection with the

issue and sale of evidences of debt, such as fees for drafting mortgages and trust deeds, fees and taxes for recording mortgages and trust deeds, cost of engraving and printing bonds, certificates of indebtedness, and other commercial paper having a life of more than one year, fees paid trustees provided for in mortgages and trust deeds; fees and commissions paid underwriters and brokers for marketing such evidences of debt and other like expense.

If the net balance in any of these accounts is a debit, there should be charged to income account No. 338, "Amortization of Debt Discount and Expense," during each fiscal [fol. 11566] period (and credited to the discount and premium accounts in which the discount and expense is carried) such proportion of the discount and expense on the outstanding funded debt obligations as may be applicable to that period. This proportion should be determined according to a rule, the uniform application of which throughout the interval between the date of sale and the date of maturity, will extinguish the discount and expense on the funded debt. The charge to Income for any period shall not exceed the proportion applicable to that period, and a charge should be made for each period so long as any portion of the discount and expense remains unextinguished. In order that the discount and expense may be extinguished sooner, the company may, at its option, charge to Corporate Surplus or Deficit account all or any portion of the discount and expense on funded debt remaining at any time unextinguished.

If the net balance in any of these accounts is a credit there should be credited to income account No. 339, "Release of Premiums on Debt—Cr.," during each fiscal period (and debited to the discount and premium accounts in which the premium is carried) such proportion of the premium on outstanding funded debt obligations as may be applicable to that period. This proportion should be determined according to a rule, the uniform application of which throughout the interval between the date of sale and the date of maturity of the debt, will extinguish the premium at which such debt was sold.

If the net of the balances in the discount and premium accounts for all classes of funded debt sold or exchanged is a debit balance, the amount should be included in account No. 185, "Unamortized Debt Discount and Expense"; if

a credit balance, the amount should be included in account No. 168, "Unextinguished Premium on Debt."

Except as provided in section 11, page 33, no discount and expense on funded debt should be charged to or included in any account as a part of the cost of acquiring any property, tangible or intangible, or as a part of the cost of operation.

8. Contingent assets and liabilities.—Contingent assets and liabilities should not be included in the body of the balance-sheet statement, but should be shown in detail in a supplementary statement accompanying the balance-sheet statement. Contingent assets represent possible sources of value contingent upon the fulfillment of conditions regarded as uncertain. Contingent liabilities include items which may, under certain conditions, become obligations of the company, but are neither direct nor assumed obligations on the date of the balance sheet.

[fol. 11567] TEXT EXPLANATORY OF BALANCE-SHEET ACCOUNTS

ASSET ACCOUNTS

PERMANENT AND LONG TERM INVESTMENTS.

100. Fixed Capital Installed Prior to January 1, 1913.[1]

In this account (on the balance-sheet statement) should be shown the total of the balances in the ledger accounts representing the company's fixed capital, which was installed prior to January 1, 1913, and which is still in service at the date of the balance sheet. (See text of this account on p. 36.)

101. Fixed Capital Installed Since December 31, 1912.[1]

In this account (on the balance-sheet statement) should be shown the total of the balances in the ledger accounts representing the company's fixed capital which has been installed since December 31, 1912, and which is still in service at the date of the balance sheet. (See text of this account on p. 36.)

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[1] The total of accounts Nos. 100 and 101 should be drawn down on the balance-sheet statement, and the total of accounts Nos. 102 and 103 deducted therefrom, the difference being shown as the net total.

102. Reserve for Accrued Depreciation—Cr.[1]

Credit to this account such amounts as are concurrently charged to account No. 608, "Depreciation of Plant and Equipment," No. 701, "Shop Expense," No. 702, "Stable and Garage Expense," and No. 703, "Tool Expense," to cover the expense of depreciation of plant, equipment, furniture, tools and implements, as specified in the text of these accounts. This account should also be credited with any amount carried in reserve on January 1, 1913, to cover the expense of depreciation on plant, equipment, furniture, tools and implements installed prior to that date.

Charge to this account the realized depreciation of tangible fixed capital installed since December 31, 1912, when such capital is relinquished, retired, or destroyed, also the amount of depreciation carried herein in respect to tangible fixed capital installed prior to January 1, 1913, when relinquished, retired, or destroyed, (See secs. 14, p. 34, and 23, p. 67.)

Charge also to this account such part of the expenditures for extraordinary repairs as is concurrently credited to account No. 611, "Repairs Charged to Reserves—Cr."

[fol. 11568] 103. Reserve for Amortization of Intangible Capital—Cr.[1]

Credit to this account such amounts as are concurrently charged to account No. 340, "Amortization of Landed Capital," and to account No. 674, "Amortization of Franchises and Patents." Charge to this account when any franchise, patent, or landed capital expires or is relinquished, the amount at which it stood charged in the company's fixed capital accounts or such portion thereof as has been previously credited to this reserve. When any intangible capital acquired prior to the raising of this reserve expires or is relinquished, that portion of its cost which has not been covered by credits to this account or previously written off should

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[1] The total of accounts Nos. 100 and 101 should be drawn down on the balance-sheet statement, and the total of accounts Nos. 102 and 103 deducted therefrom, the difference being shown as the net total.

be charged to account No. 414, "Amortization Unprovided for Elsewhere."

104. Construction Work in Progress.

This account should include the amounts expended upon plant that is in process of construction under estimates or work orders, but is not ready for service at the date of the balance sheet. It includes interest charged to construction, also such proportion of plant supervision expenses, engineering expenses, tool expenses, supply expenses, and general expenses as may be properly chargeable to the construction work included under this account.

When the work is completed on any job the cost of which has been included in this account, this account should be credited with the amount at which it stands charged, and the appropriate fixed capital or other accounts should be concurrently charged, but expenditures should not be carried in this account beyond the close of the fiscal year next succeeding that in which the expenditures were made.

105. Investment Securities.

This account should include the cost or book value of stocks, bonds, and other evidences of indebtedness (including notes having dates of maturity of more than one year from date of issue) held by the accounting company, and pledged as collateral for other securities issued or assumed, or held as a means of obtaining or exercising control over other corporations, for devotion to future operations, or for securing other business advantages.

In stating this account or the subaccounts provided hereunder on the balance-sheet statement the par value of securities issued or assumed by the accounting company and carried in this account should be deducted in order that this account will show only the cost or book value of securities of other companies. (See sec. 5, p. 13.)

[fol. 11569] The following subaccounts should be kept by class A companies:

106. *Stocks of System Corporations.*[1]

107. *Funded Debt of System Corporations.*[1]

[1] By a *system corporation* is meant any controlling, affiliated, controlled, or subsidiary corporation.

108. *Miscellaneous Stocks.*
109. *Miscellaneous Funded Debt.*

NOTE A.—Short-term notes payable upon demand or having dates of maturity of one year or less from the date of issue should not be included herein but in account No. 110, "Advances to System Corporations for Construction, Equipment, and Betterments," or No. 117, "Bills Receivable," as may be appropriate.

NOTE B.—In the annual reports of class A and class B telephone companies to the Commission investments will be required to be classified so as to show those held subject to a lien of some character and those held free of all lien or pledge.

110. ADVANCES TO SYSTEM CORPORATIONS FOR CONSTRUCTION, EQUIPMENT, AND BETTERMENTS.

This account should include advances to controlling, affiliated, controlled, and subsidiary corporations to enable such corporations to pay for construction, equipment, or additions and betterments, if such advances are of a permanent nature (i. e., if there is not an understanding that the advances are to be repaid within one year) or if it is understood and intended that reimbursement shall be made by the issue of the securities of the debtor corporation.

NOTE A.—Gifts to system corporations made without expectation of reimbursement should be included in account No. 353, "Miscellaneous Appropriations from Income," or No. 416, "Miscellaneous Appropriations of Surplus" and not in this account.

NOTE B.—Temporary advances on open accounts to system corporations and such advances for purposes other than construction, equipment, and betterments should be included in account No. 119, "Accounts Receivable from System Corporations."

111. MISCELLANEOUS INVESTMENTS.

This account should include investments of a permanent nature in property (tangible or intangible) other than that held for the operation of the company's plant as a telephone system. It should include such items as investments in lighting, water, and power plants, manufacturing plants, lands, and buildings and other prop-

erty not a part of the company's plant for telephone operations or of facilities incident thereto.

WORKING ASSETS.

112. CASH AND DEPOSITS.

This account includes the various items respecting cash and special deposits as provided in the following subaccounts:

[fol. 11570] 113. *Cash.*

This account should include the amount of current funds available for use on demand in the hands of financial officers and agents, or deposited in banks or with trust companies, and cash in transit for which agents receive current credit.

114. *Special Deposits.*

This account should include deposits to pay declared dividends and matured interest; cash realized from the sale of securities and deposited with trustees for disbursement when the purposes for which the securities are sold are accomplished; amounts realized from the sale of property and deposited with trustees other than in sinking funds until the property is replaced; special deposits (in other than sinking funds) for the payment of debts and interest not matured; money and securities deposited to secure the performance of contracts; and other deposits of a special nature not provided for elsewhere.

In stating this account on the balance-sheet statement the amount of any securities issued or assumed by the accounting company and included herein should be deducted in order that this account will show only the assets herein other than the company's own securities. (See sec. 5, p. 13.)

115. EMPLOYEES' WORKING FUNDS.

This account should include amounts advanced to general and special agents, and other officers and employees as working funds from which certain expenditures are to be made and accounted for.

116. MARKETABLE SECURITIES.

This account should include the cost or book value of securities held in the company's treasury unpledged and free for sale and not necessary or desirable for

telephone company to hold for the purpose of maintaining the integrity of its telephone system.

In stating this account on the balance-sheet statement the par value of securities issued or assumed by the company and carried in this account should be deducted in order that this account may show only the cost or book value of securities of other companies. (See sec. 5, p. 13.)

117. BILLS RECEIVABLE.

This account should include the cost of all collectible obligations in the form of bills receivable or other similar evidences of money receivable on demand or within a time not exceeding one year (excluding interest coupons).

NOTE A.—Notes having dates of maturity of more than one year after date of issue should not be included in this account but in account No. 105, "Investment Securities" or No. 116, "Marketable Securities."

NOTE B.—When loans to system corporations [1] for construction purposes are evidenced by demand or short-term notes intended later to be exchanged for other securities, the amount of such loans should be included in account No. 110, "Advances to System Corporations for Construction, Equipment, and Betterments."

[fol. 11571] 118. DUE FROM SUBSCRIBERS AND AGENTS.

This account should include amounts due from subscribers for services rendered or billed and from agents and collectors authorized to make collections from subscribers.

This account should be kept in such manner as will enable the companies to make the following analysis, viz:

(*a*) Amounts due from subscribers who are still receiving telephone service.

(*b*) Amounts due from subscribers whose telephone service has been discontinued and whose accounts are in process of collection in the usual way.

(*c*) Amounts due from subscribers whose telephone service has been discontinued and whose accounts are in litigation or otherwise suspended.

Credit to a subaccount hereunder such amounts as may be concurrently charged to account No. 304, "Un-

collectible Operating Revenues," to provide a reserve for uncollectible accounts due from subscribers and agents. If such reserve is provided, when any bill for services has proved impracticable of collection, this subaccount should be charged and the account in which the bill is carried should be credited.

119. Accounts Receivable from System Corporations.

This account should include amounts due from controlling, affiliated, controlled, or subsidiary corporations on open accounts other than those provided for in account No. 110, "Advances to System Corporations for Construction, Equipment, and Betterments."

120. Miscellaneous Accounts Receivable.

This account should include all amounts owed to the company upon accounts with solvent concerns (other than system corporations and subscribers and agents), also the cost of all accounts and claims (except notes or negotiable bills) upon which responsibility is acknowledged by solvent concerns or which are sufficiently secured to be considered good, and of all judgments against solvent concerns where the judgment is not appealable or suspended through appeal.

Note.—Cash on deposit in banks or with trust companies should not be included in this account but in account No. 113, "Cash," or No. 114, "Special Deposits."

121. Matured Interest and Dividends Receivable.

This account should include all interest accrued and due but not yet collected upon bonds, notes, or other commercial paper held by or for the benefit of the company, and all dividends declared and due by solvent concerns but not yet collected, the right to which is in the company.

122. Materials and Supplies.

This account should include the cost of unapplied material, including the value of material temporarily in [fol. 11572] use and not charged out in the company's accounts; articles in process of manufacture by the company; tools, fuel, stationery, and other supplies. Freight and express charges paid on material included in this account should be included in the value of the material.

Where discounts recovered through prompt payment can not be credited to the particular bills, the cost at which such materials and supplies should be charged should be the invoice cost, and any discounts recovered through prompt payment of bills for such materials and supplies should be credited to clearing account No. 704, "Supply Expense."

When any tangible fixed capital is discontinued, withdrawn, or retired, and when any equipment, materials, and supplies are returned to store, the salvage value thereof should be charged to this account, regardless of whether such equipment, materials, and supplies are to be consumed in operation or in construction, or to be sold. If such value is not known and cannot readily be determined, it should be estimated, and errors in such estimates, when determined, involved during the year in which the estimates were made, should be adjusted through the accounts involved; if later, then through the Corporate Surplus or Deficit account.

Inventories of materials and supplies on hand and unapplied should be taken at least annually, and any shortages or overages disclosed by such inventories should be credited or debited to this account and debited or credited to clearing account No. 704, "Supply Expense," in case such shortages or overages can not be assigned to specific accounts.

123. OTHER CURRENT ASSETS.

This account should include the cost of all current assets which are not includible under any of the foregoing accounts. By current assets are meant only those things that are readily convertible into money and which are held not as investments but with the intent of being presently converted into money.

ACCRUED INCOME NOT DUE.

124. UNMATURED INTEREST, DIVIDENDS, AND RENTS RECEIVABLE.

This account should include the amount of interest on loans made and rents under leases accrued to the date of the balance sheet, but not due or collectible until after that date, and dividends declared on stocks owned, and dividends accrued on such stocks when contracts require that the dividends be paid at stated times.

DEFERRED DEBIT ITEMS.

125. Sinking Fund Assets.

This account should include the amount of cash, the cost or book value of live securities of other companies, the par value of live securities issued or assumed by the accounting company, and other assets which are in the hands of trustees of sinking and other funds for the [fol. 11573] purpose of redeeming outstanding obligations; also amounts deposited with such trustees on account of mortgaged property sold. A separate account should be raised for each sinking fund.

In stating this account on the balance-sheet statement the par value of any securities issued or assumed by the company and carried in this account should be deducted from the total in order to show only the net assets in sinking funds other than the company's own securities. (See sec. 5, p. 13.)

126. Insurance and Other Reserve Fund Assets.

This account should include the amount of cash, the cost or book value of securities of other companies, the par value of securities issued or assumed by the accounting company, and other assets in the hands of trustees or managers of insurance, and other funds that have been raised and specifically set aside or invested by the company for specific purposes (except special deposits, provident funds, and sinking funds for the retirement of obligations). A separate account should be raised for each fund.

In stating this account on the balance-sheet statement the par value of any securities issued or assumed by the company and carried in this account should be deducted from the total in order to show only the net assets in the funds other than the company's own securities. (See sec. 5, p. 13.)

127. Provident Fund Assets.

This account should include the amount of cash, and the cost or book value of securities and other assets in the hands of trustees or managers of employees' pension funds, savings funds, relief, hospital, and other association funds (whether contributed by the company, by employees, or by others), when such trustees or managers are acting for the company in the administration of such funds. (See account No. 170.)

128. PREPAYMENTS.

This account should include the balances arising from the payment of rents, taxes, insurance, and like disbursements, in advance of the period to which they pertain, as defined in the following subaccounts:

129. *Prepaid Rents.*

This account should include the amount of rents paid in advance of the enjoyment of the term. As the term is consumed, credit this account at monthly intervals and debit the appropriate rent account with the amount applicable to the month.

130. *Prepaid Taxes.*

This account should include the excess of taxes paid over the amount properly chargeable to Income or other accounts as shown by the debit balance in the Tax Liability account. (See sec. 16, p. 47.)

[fol. 11574] 131. *Prepaid Insurance.*

When premiums on insurance policies are paid in advance of their accrual, the amount prepaid shall be charged to this account. As such premiums accrue, they should be credited at monthly intervals to this account and charged to account No. 668, "Insurance."

132. *Prepaid Directory Expense.*

Charge to this account the cost of preparing, printing, binding, and delivering directories; also the cost of soliciting advertisements for directories. When directories are issued, this account should be credited each month and operating expense account No. 649, "Directory Expenses," should be charged with the proportion of the cost based on the number of months the directory will be in use.

133. *Other Prepayments.*

When prepayments are made for anything other than as provided for in the four next preceding accounts, the amount of such prepayments should be included in this account.

4. UNEXTINGUISHED DISCOUNT ON CAPITAL STOCK.

If the net of the balances in the discount and premium accounts for all classes of capital stock sold or exchanged is a debit balance, the amount should be stated in this account. (See sec. 6, p. 13.)

5. UNAMORTIZED DEBT DISCOUNT AND EXPENSE.

If the net of the balances in the discount and pre-

mium accounts for all classes of funded debt sold or exchanged is a debit balance, the amount should be stated in this account. (See sec. 7, p. 14.)

136. Other Suspense.

This account should include all debits not provided for elsewhere and the proper final disposition of which is uncertain. It will include all such items as expense of preliminary surveys, plans, investigations, etc., made for determining the feasibility of projects under contemplation. Should any such project later be carried to completion, such amounts should be credited to this account and charged to the proper fixed capital account or accounts; should it be abandoned, such amounts should be charged to Corporate Surplus or Deficit account.

This account should also include the amounts carried in suspense due to extraordinary casualties and unanticipated reconstruction. (See sec. 24, p. 68.)

When the proper disposition of any item charged to this account is determined, it should be credited to this account and charged to the appropriate account or accounts.

CORPORATE DEFICIT.

137. Corporate Deficit.

Under this head should be shown the debit balance, if any, in the Corporate Surplus or Deficit account. (See sec. 17, p. 56.)

[fol. 11575] LIABILITY ACCOUNTS

STOCK.

150. Capital Stock.

This account should include the par value of stock actually issued. In case of the issue of two or more classes of stock a separate account should be provided for each class. Credit to a subaccount entitled "Installments on Stock Subscriptions," the amount of installments paid on subscriptions for capital stocks; when certificates of stock are issued for installments paid, this subaccount should be cleared and the par value of the stock so issued should be credited to the account appropriate for such stock.

The amounts included in this account, or in the subaccounts, should be subdivided so as to show (1) the par value of certificates issued and outstanding and not held

by the company, its agents or trustees, and (2) the par value of certificates (pledged or unpledged) issued by the company and held by or for it. In stating the accounts on the balance-sheet statement, the latter amount should be deducted from the total in order to show only the par value of the certificates actually outstanding in the hands of the public at the date of the balance-sheet statement. (See sec. 5, p. 13.)

NOTE A.—By *capital stock*, as the term is here used, is meant those securities which represent permanent interests in the corporation, or interests which, if terminable, are so only at the option of the corporation. Stocks are classified as—

Common stocks, those whose claims in the distribution of dividends are subordinate to the claims of all other stocks.

Preferred stocks, those having a first claim upon those dividends which may be distributed.

Debenture stocks, those issued under a contract to pay a specified return at specified intervals.

No two stocks should be considered of the same class unless they are equal in their dividend or interest rights, their voting rights, and the conditions under which they may be retired.

NOTE B.—If any issue of stock is for money that fact should be stated; and if for any consideration other than money, the person to whom issued should be designated, and the consideration for which issued should be described with sufficient particularity to identify it. If such issue is to the treasurer or other agent of the company, to be by him disposed of for the benefit of the company, that fact and the name of such agent should be shown; and such agent should, in his account of the disposition thereof, show the like details concerning the consideration realized thereon.

NOTE C.—If the fair cash value of the consideration realized upon the issue of any amount of stock is greater or less than the par value of such stock the difference should be credited or charged to an appropriate discount and premium account, and corresponding reference thereto should be contained in the entry relating to such stock in the stock account. (See sec. 4, p. 13.)

151. Stock Liability for Conversion of Securities.

This account should include the par value of stock that the company has agreed to issue in exchange for securities of constituent companies whose physical property has been acquired under such agreements, but [fol. 11576] whose securities have not yet been surrendered for exchange.

152. Premiums on Capital Stock.

If the net of the balances in the discounts and premiums accounts for all classes of capital stock sold or exchanged is a credit balance, the amount should be stated in this account. (See sec. 6, p. 13.)

LONG TERM DEBT.

153. Funded Debt.

This account should include the par value of funded debt actually issued or assumed by the company. In case of two or more classes of funded debt a separate account should be provided for each class. Credit to a subaccount, entitled "Installments on Funded Debt Subscriptions," the amount of installments paid on subscriptions to funded debt issues. When bonds, notes, or other evidences of indebtedness are delivered, this subaccount should be cleared and the par value of the funded debt so issued should be credited to the account appropriate for such funded debt. The entry in any account should show also the purpose for which funded debt is issued.

The amounts included in this account, or in the subaccounts, should be subdivided so as to show (1) the par value of funded debt securities issued or assumed and outstanding and not held by the company, its agents or trustees, and (2) the par value of funded debt securities (pledged or unpledged) issued or assumed by the accounting company and held by or for it. In stating the accounts on the balance-sheet statement the latter amount should be deducted from the total in order to show only the par value of funded debt securities actually outstanding in the hands of the public at the date of the balance-sheet statement. (See sec. 5, p. 13.)

Note A.—By *funded debt*, as the term is here used, is meant the par value of all bonds, notes, and other evidences of indebtedness (except open accounts for

advances) which, by the terms of the creation of the debt, do not mature until more than one year after the date of such creation. Funded debt is classified in accordance with four principal characteristics, viz, (1) mortgage or other lien or security therefor; (2) rate of interest; (3) interest dates; and (4) date of r... turity. No two amounts of funded debt should be considered of the same class unless agreeing in all four of the above characteristics, except that any issue of securities agreeing in the first three characteristics but maturing serially may be treated as of the same class. Where any portion of the funded debt rests only on the general credit of the corporation and is not specially secured or supported by lien of any character, it should, for the purpose of these accounts, be known as a debenture. Debentures include promissory notes unsecured by mortgage or other lien, and securities commonly known as plain bonds.

NOTE B.—If the consideration received for any issue of funded debt is anything else than money, the entry should show the principal to whom issued and should describe with sufficient particularity to identify it the consideration actually received for the issue. If the issue is in any case to an agent of an undisclosed principal, the name and business address of such agent and the fact of his agency should be shown in the entry.

[fol. 11577] NOTE C.—If the fair cash value of the consideration realized upon the issue of any amount of funded debt securities is greater or less than the par value of such securities plus the accrued interest, the difference should be credited or charged to an appropriate discount-and-premium account, and corresponding reference thereto should be made in the entry relating to such debt in the funded debt account. (See sec. 7, p. 14.)

154. RECEIVERS' CERTIFICATES.

When any receiver acting under the orders of a court of competent jurisdiction is in possession of the property of the company and under the orders of such court issues certificates of indebtedness chargeable upon such property, the par value of such certificates should be credited to this account. Interest accruing upon such certificates should also be credited monthly to this ac-

count, and when paid should be charged to this account.

155. ADVANCES FROM SYSTEM CORPORATIONS FOR CONSTRUCTION, EQUIPMENT, AND BETTERMENTS.

This account should include advances from controlling, affiliated, controlled, and subsidiary corporations to enable the accounting company to pay for construction, equipment, or additions and betterments if such advances are of a permanent nature (i. e., if there is not an understanding that the advances are to be repaid within one year), or if it is understood and intended that a reimbursement shall be made by the issue of the securities of the debtor corporation.

NOTE A.—Gifts from system corporations without expectation of reimbursement should not be credited to this account but to account No. 401, "Miscellaneous Additions to Surplus."

NOTE B.—Temporary advances on open accounts from system corporations and such advances for purposes other than construction, equipment, or additions and betterments should be included in account No. 160, "Accounts Payable to System Corporations."

WORKING LIABILITIES.

156. JUDGMENTS UNPAID.

When any judgment of indebtedness is rendered against the company by a court of competent jurisdiction, or any fine or penalty requiring the payment of money is assessed against the company by such a court, and no appeal accompanied by stay of execution has been taken therefrom within the time allowed by law for such appeal, the amount of such judgment, fine, or penalty should be credited to this account, and the entry should designate the action or suit as a consequence of which such judgment is pronounced or such fine or penalty assessed. The designation of the action or suit should show what court, the term thereof, the parties, and the character of the action or suit. Interest accruing upon any such judgment should be credited monthly to this account. When payment is made this account should be charged.

NOTE.—In case of appeal and affirmance in whole or in part, from which judgment of affirmance a fur

appeal lies, the same rule shall apply as upon entry of original judgment.

[fol. 11578] 157. Bills Payable.

This account should include the par value of all notes, drafts, and other evidences of indebtedness, issued or assumed by the company, and which are payable on demand or within a time not exceeding one year.

Note.—When loans from system corporations for construction purposes are evidenced by demand or short-term notes intended later to be exchanged for other securities, the amount of such loans should be included in account No. 155, "Advances from System Corporations for Construction, Equipment, and Betterments."

158. Audited Vouchers and Wages Unpaid.

This account should include the amount of audited vouchers or accounts and audited pay rolls unpaid on the date of the balance sheet. Include also the amount of unclaimed wages and outstanding pay and time checks issued in payment of wages.

159. Subscribers' Deposits.

Credit to this account, as such deposits are made, all cash deposited with the company by subscribers for telephone service as security for the payment of bills. Deposits refunded should be charged to this account and credited to cash. Deposits applied to uncollectible telephone bills should be credited to the account of the subscriber and charged to this account.

160. Accounts Payable to System Corporations.

This account should include the amounts owed to controlling, affiliated, controlled, or subsidiary corporations on open accounts other than those provided for in account No. 155, "Advances from System Corporations for Construction, Equipment, and Betterments."

161. Miscellaneous Accounts Payable.

This account should include all amounts owed to miscellaneous creditors on open accounts and not provided for elsewhere.

162. Matured Interest, Dividends, and Rents Unpaid.

This account should include interest matured and unpaid on loans and funded debt of the accounting company, and of other companies, when payment has

been assumed by the company; rents due and unpaid on property held under leases; and dividends due and payable on capital stock but unpaid, uncalled for, or unclaimed at the date of the balance sheet.

163. MATURED FUNDED DEBT UNPAID.

This account should include the amount of matured mortgage, bonded, and other funded debt payable, but not yet paid, including bonds drawn for redemption through the operation of sinking and redemption fund agreements.

164. SERVICE BILLED IN ADVANCE.

When bills are made for service to be rendered in future months, and the amount of the bills is included in account No. 118, "Due from Subscribers and Agents," or other asset account but not in the revenue accounts, the proportion of the bills applicable to future [fol. 11579] months should be credited to this account. As the term expires for which the bill is made, the appropriate revenue account should be credited and this account debited with the amount applicable to the current month. When toll coupons or tickets are sold, this account should be credited with the amount representing the service to be rendered. At the end of each month this account should be charged and the appropriate revenue accounts credited with the amount of coupons and tickets (less the discount, in case coupons or tickets were sold at a discount) redeemed during that month.

165. OTHER CURRENT LIABILITIES.

This account should include the amounts of all current liabilities which are not included in any of the foregoing accounts.

ACCRUED LIABILITIES NOT DUE.

166. TAXES ACCRUED.

This account should include the amount of taxes accrued and properly charged against income or other accounts in excess of the amount of taxes paid. (See sec. 16, p. 47.)

167. OTHER ACCRUED LIABILITIES NOT DUE.

This account should include the amount of interest on loans and funded debt, including interest on funded debt assumed, and rents under leases accrued to the date for which the balance sheet is made but not

until after that date; dividends on stock declared prior to the date of the balance sheet but not payable until after that date, and other liabilities (except taxes) that have accrued to the date of the balance sheet but not due until after that date.

NOTE.—The interest accruing on any judgment against the company or upon any receivers' certificate should be credited to the account to which such judgment or receivers' certificate stands credited.

DEFERRED CREDIT ITEMS.

168. UNEXTINGUISHED PREMIUM ON DEBT.

If the net of the balances in the discount-and-premium accounts for all classes of funded debt sold or exchanged is a credit balance, the amount should be stated in this account. (See sec. 7, p. 14.)

169. INSURANCE AND CASUALTY RESERVES.

This account should include any specific appropriation of income or surplus and such amounts as are concurrently charged to account No. 668, "Insurance," to cover self-carried risks on fire, fidelity, boiler, casualty, burglar, and other self-carried insurance. Charge to this account the proportion of losses realized on items protected by such self-carried insurance.

When any admitted liability arises because of loss or damage to the property of others or of injuries to employees or other persons, the amount of the liability may (if not previously provided for by insurance or self-insurance) be charged to the appropriate operat- [fol. 11580] ing expense or other accounts and credited to this account, against which (in such case) the actual cost of satisfaction of the liability should be charged when the matter is determined. If the extent of the liability can not be ascertained promptly after the liability arises, it may be estimated as accurately as practicable for the purpose of determining the immediate charge to the expense or other appropriate account, in which case the matter should be adjusted when the extent of the liability is definitely ascertained. If the loss is of such character that it is in whole or in part indemnifiable under any contract of insurance carried by the company, the indemnifiable portion of the loss should be charged to the insurer and credited to this account.

170. Liability on Account of Provident Funds.

This account should include any specific appropriations of income or surplus and such amounts as are charged to account No. 672, "Relief Department and Pensions" to provide for pension, benefit and other provident payments.

This account should also include the ledger balances covering the amount of cash and the cost or book value of securities and other assets in the hands of trustees or managers of employees' pension funds, savings funds, relief, hospital, and other association funds (whether contributed by the company, by employees, or by others), when such trustees or managers are acting for the company in the administration of such funds; also the amount of such funds held in the company's treasury.

APPROPRIATED SURPLUS.

171. Surplus Invested Since December 31, 1912, in Fixed Capital.

This account should include such amounts of surplus as are definitely set aside to cover expenditures for extensions or improvements of the fixed capital of the accounting company; such appropriations include those made for the purpose of discharging the principal (less the discount, if any, suffered at the time of sale) of any obligations incurred in the acquisition of any property whose cost is carried in the fixed capital accounts. The amounts credited to this account should be concurrently charged to account No. 352, "Appropriations of Income for Construction, Equipment, and Betterments," or No. 415, "Appropriations of Surplus for Construction, Equipment, and Betterments."

This account should not include temporary appropriations for the acquisition of property the cost of which is intended later to be met by an issue of securities, nor appropriations for the payment of obligations which are intended to be replaced by new issues.

172. Surplus Invested in Sinking Funds.

This account should include appropriations of income or surplus specifically invested or set aside in the hands of trustees for sinking and redemption funds, including accretions to such funds.

[fol. 11581] The amounts credited to this account

should be concurrently charged to account No. 350, "Appropriations of Income to Sinking and Other Reserve Funds," or No. 411, "Appropriations of Surplus to Sinking and Other Reserve Funds."

173. OTHER SURPLUS RESERVED.

This account should include all appropriations of income or surplus held in reserve except as covered by accounts Nos. 169, 170, 171, and 172. A separate subaccount should be raised for each reserve, and the entries in such subaccounts will be required to be shown separately in the annual report to the Commission.

This account should also include the unexpended balance, if any, of appropriations intended to be invested in fixed capital, and such appropriations to sinking or redemption fund reserves as are not specifically invested.

CORPORATE SURPLUS.

174. CORPORATE SURPLUS UNAPPROPRIATED.

Under this head should be shown the credit balance, if any, in the Corporate Surplus or Deficit account. (See sec. 17, p. 56.)

[fol. 11582] FIXED CAPITAL ACCOUNTS

	Side folios
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[fol. 11583] INSTRUCTIONS PERTAINING TO FIXED CAPITAL ACCOUNTS

9. Fixed capital defined.—By the fixed capital of a company (frequently termed the *construction account*) is meant the property, both tangible and intangible, which is devoted to the accomplishment of the principal purposes of its business, and which has an expectation of life in service of more than one year from date of installation in service (exception being made in the case of hand tools and other small portable tools that may be lost or stolen).

Fixed capital consists of *original capital*, *additions*, *betterments*, and *replacements*, and the cost thereof should be charged as directed below.

Original capital is the fixed capital installed or acquired prior to the beginning of regular operations by the

pany. As applied to a telephone company it includes the acquisition or construction of the plant necessary to begin the regular operation of an exchange or toll system. The cost of original capital should be charged to the appropriate subaccounts under account No. 100, "Fixed Capital Installed Prior to January 1, 1913," or under account No. 101, "Fixed Capital Installed Since December 31, 1912."

Additions are structures, facilities, equipment, and other properties added to those in service at the beginning of operations, and not taking the place of any property of like purpose previously held by the company. The cost of additions should be charged to the appropriate subaccounts under account No. 101, "Fixed Capital Installed Since December 31, 1912."

Betterments are mechanical changes in structures, facilities, or equipment which have as their primary aim and result the making of the properties affected more useful or of greater capacity than they were at the time of their installation or acquisition. The cost of such portion only of the changes incident to betterments as will, when added to the original cost of the property bettered, give the cost of replacement or reconstruction in present condition of the property as bettered should be charged to the appropriate subaccounts under account No. 101, "Fixed Capital Installed Since December 31, 1912." The remainder of the cost of the change should be classed as a repair and be charged to the appropriate operating expense accounts.

Replacements are those installations of fixed capital which have for their purpose the substitution of one building, structure, piece of equipment, or machinery for another which it has become necessary to retire, the substitute having substantially no greater capacity than the property replaced; also the extension of life period of franchises, patents, and other intangible fixed capital.

The cost of the fixed capital retired should be credited to the fixed capital accounts in which it is carried and the cost of the fixed capital installed in place of fixed capital so retired should be charged to the appropriate subaccounts under account No. 101, "Fixed Capital Installed Since December 31, 1912."

[Ord. 11564] 10. Costs to be actual money costs.—All charges made to fixed capital or other property accounts with respect to any property acquired on or after January

1, 1913, should be the actual money costs of the property. When the consideration actually given for anything with respect to which a charge is made to any fixed capital or other property account is anything other than money, the actual consideration should be described in the entry with sufficient fullness and particularity to identify it, and the amount charged should be the actual money value of such consideration at the time of the transaction.

11. Interest accruing during construction period.—Account No. 268, "Interest During Construction," should include only such proportion of the interest on funds used for construction purposes and of the discount and expense on funded debt as is equitably assignable to the period between the date of the issuance of securities and the time when the property acquired or the improvement made through such issuance becomes available for the service for which it is intended. The proportion of interest, discount, and expense thus chargeable should be that which the period prior to the completion or coming into service of the facilities or improvements constructed bears to the entire life of the securities issued.

12. Costs of labor, materials, and supplies.—The term *cost* as used in the fixed capital (or construction) accounts means the actual cost in money of labor and materials used in construction, or the actual cost in money of property acquired after construction, or if the consideration given is other than money, the actual money value of such other consideration at the time of the purchase. Cost of labor includes not only wages, salaries, and fees paid employees, but also the personal expenses of such employees when borne by the company. Cost of material and supplies consumed in construction is the cost at the places where they enter into construction, including cost of transportation and inspection when specifically assignable. If such materials and supplies are passed through storehouses, their cost entered in the account may include a suitable proportion of store expense.

13. Plant and equipment and other property purchased.—When any property in the form of a going or completed plant is purchased, an appraisal of the property so acquired should be made, and the different constituent elements of the plant (and equipment, if any) or other property acquired

should be appraised at their structural value; that is to say, at the estimated cost of replacement or reproduction less deterioration to the then existing conditions through wear and tear, obsolescence, and inadequacy. If the actual money value of the consideration given for the plant or other property was at the time of the acquisition in excess of such appraised value, the excess should be charged to account No. 204, "Other Intangible Capital," and the appraised values of the constituent elements should be charged to the appropriate fixed capital accounts as hereinafter designated. If the actual money value of the con- [fol. 11585] sideration given was not in excess of such appraised value, such actual money value should be distributed through the said accounts in proportion to the said appraised value of the constituent elements appropriate to the respective accounts.

Companies should be prepared to furnish the Commission, upon demand, a full report of the contract of acquisition, the consideration given therefor, the determination of the actual money value of such consideration if other than money, the appraisal, and the amounts charged to the respective accounts for each plant or other such fixed capital purchased. The purchaser is required to procure in connection with the acquisition of any such plant or other fixed capital all existing records, memoranda, and accounts in the possession or control of the grantor relating to the construction and improvement of such plant, and to preserve such records, memoranda, and accounts until authorized by law to destroy or otherwise dispose of them.

14. Fixed capital withdrawn or retired.—(*a*) When any tangible fixed capital acquired prior to January 1, 1913, is withdrawn or retired from service for any cause, the amount at which it stands charged should be credited to the subaccount under account No. 100, "Fixed Capital Installed Prior to January 1, 1913," in which it is charged, and such amount, plus the expenses incident to the retirement, less the value of salvage, should be charged (1) to account No. 102, "Reserve for Accrued Depreciation—Cr." for the proportion applicable to the period covered by the reserve, and (2) to account No. 413, "Realized Depreciation not Covered by Reserves" for the remainder. Such

portion only of the realized depreciation shall be charged to account No. 102, as is due to life in service during the period for which the reserve was established; this portion may be estimated on the basis of the proportion which the life in service of the property in question after that date bears to its entire life in service.

The entry of the credit to the fixed capital account should cite by name and page of book or other record the original entry of cost of the thing withdrawn. If there is no such original entry, that fact should be stated in connection with the credit entry, and the actual amount originally charged should be credited. If such amount is not known, it should be estimated, the facts upon which the estimate is based and the name of the person by whom estimated should be shown, and the amount thus estimated to be equivalent to the original charge in respect of such thing withdrawn should be credited to the fixed capital accounts involved.

(*b*) When any tangible fixed capital acquired subsequent to December 31, 1912, is withdrawn or retired from service for any cause the amount at which it stands charged should be credited to the fixed capital account in which it is charged, and such amount, plus the expenses incident to the retirement, less the value of salvage, should be charged to account No. 102, "Reserve for Accrued Depreciation—Cr."

[fol. 11586] The entry of the credit to the fixed capital account should cite by name and page of book or other record the original entry of cost of the thing withdrawn.

(*c*) If the age of tangible fixed capital withdrawn or retired from service can not be determined for classification between account No. 100, "Fixed Capital Installed Prior to January 1, 1913," and account No. 101, "Fixed Capital Installed Since December 31, 1912," the property so retired should be treated as having been charged to the former account, and the necessary credits should be made to the subaccounts thereunder.

(*d*) When any fixed capital is withdrawn or retired whose book value as carried in the fixed capital accounts has been reduced by writing off estimated depreciation, only that part of the realized depreciation which has not already been written off should be charged to account No. 102, "Reserve for Accrued Depreciation—Cr.," or to account No. 413, "Realized Depreciation not Covered by Reserves."

(e) When any fixed capital is withdrawn or retired whose book value is greater than the known or estimated cost, such excess should be charged to account No. 417, "Other Deductions from Surplus," and the realized depreciation should be charged as elsewhere directed.

(f) If any fixed capital is sold for more than its original cost, the amount of depreciation, if any, accrued and credited to a reserve in respect thereof, should be determined as accurately as possible and charged to such reserve. The sum of the amount so charged and the excess of the selling price over the cost of the property should be credited to account No. 401, "Miscellaneous Additions to Surplus."

[fol. 11587] TEXT EXPLANATORY OF FIXED CAPITAL ACCOUNTS

100. Fixed Capital Installed Prior to January 1, 1913.

This account is a summary of those accounts which include the fixed capital of the company installed prior to January 1, 1913, and which is still in service at the date of the balance sheet.

The accounts representing the fixed capital of the company as carried on its books at the close of December 31, 1912, should be so designated upon the books of the company as to show clearly that they relate only to fixed capital installed prior to the close of that date. No debits should be made to such accounts with respect to any property subsequently acquired, but the cost of such property should be charged to the accounts hereinafter provided. (See sec. 9, p. 32, and note under account No. 101.)

Note.—In the reports to the Commission a statement will be required showing the names of the accounts for fixed capital actually carried by the company on December 31, 1912, and the balances therein at the date of the report.

101. Fixed Capital Installed Since December 31, 1912.

This account is a summary of accounts Nos. 200 to 274, inclusive, which include the cost of fixed capital installed since December 31, 1912. The sum of the balances in accounts Nos. 200 to 274, inclusive, as provided hereinafter, should be shown on the balance-sheet statement under this account. (See sec. 9, p. 32.)

NOTE.—If the accounts of a telephone company have been kept as prescribed by a State commission and it is possible to close the fixed capital accounts substantially into the primary fixed capital accounts prescribed hereinafter, it will not be necessary to separate the fixed capital accounts as of January 1, 1913, but the primary accounts under account No. 101 may include the fixed capital accounts since the effective date of supervision by the State commission, and the dates in the titles of accounts Nos. 100 and 101 may be changed accordingly.

200. INTANGIBLE CAPITAL.

This account should include the cost of intangible capital, as provided for in the following subaccounts:

201. *Organization.*

This account should include all fees paid to governments for the privilege of incorporation, and all office and other expenditures incident to organizing the company or other enterprise and putting it in readiness to do business. This includes the cost of preparing and distributing prospectuses, the cost of soliciting subscriptions for stock (but not for loans nor for the purchase of bonds or other evidence of indebtedness), cash fees paid to promoters, and the actual cash value at the time of organization of securities paid to promoters for their services in organizing the enterprise; counsel fees; cost of preparing and issuing certificates of stock, and cost of procuring certificates of necessity from State authorities, and other like costs.

[fol. 11588] 202. *Franchises.*

This account should include the amount (exclusive of any tax or annual charge) actually paid to governments as the consideration for the grant of such franchise or right as is necessary to the conduct of the company's telephone operations. If any such franchise is acquired by assignment, the charge to this account in respect thereof should not exceed the amount actually paid therefor by the company to its assignor, nor should it exceed the amount actually paid the government. Any excess of the amount actually paid by the company over the amount paid by the original grantee to the grantor of the franchise shall

charged to account No. 204, "Other Intangible Capital." If any such franchise has a life of not more than one year after the date when it is first exercised by the company, it should not be charged to this account, but to the appropriate accounts in operating expenses, or in account No. 128, "Prepayments," if extending beyond the fiscal year.

NOTE.—Annual or more frequent payments in respect of franchises must not be charged to this account, but to the appropriate tax or operating expense account.

203. *Patent Rights.*

This account should include the cost of all rights (having a life of more than one year from the date when placed in service) acquired by the company in or under valid patents granted by the United States to inventors for inventions and discoveries in connection with the conduct of the company's telephone operations.

204. *Other Intangible Capital.*

This account should include the cost of all other property coming within the definition of intangible capital and devoted to telephone operations. Entries of charges to this account should describe the acquired property with sufficient particularity clearly to identify it, and should also show specifically the principal from whom acquired and all agents representing such principal in the transaction; also the term of life of such property, estimated if not known, and, if estimated, the facts upon which the estimate is based. (See sec. 13, p. 33.)

207. RIGHT OF WAY.

This account should include the cost of all land and interests in land acquired for the location of telephone wires, cables, pole lines, and conduits; salaries and expenses of right-of-way agents; expenses of appraisals and of juries, commissioners, or arbitrators in condemnation cases; real-estate brokers' commissions; cost of plats, abstracts, notarial fees, examination of title, recording deeds, etc.

This account should also include the first cost of acquiring leaseholds of land for right of way, the terms [11589] of which are more than one year each,

whether acquired through direct lease, assignment, or otherwise (but not including the rents paid periodically in consideration of rights obtained under such leases). If any such leasehold is acquired by assignment, the charge to this account must not exceed the amount actually paid therefor by the accounting company to the assignor.

210. LAND AND BUILDINGS.

This account should include the cost of land and buildings as provided for in the following subaccounts:

211. *Land.*

This account should include the cost of all land and interests in land, other than right of way, acquired for use in the operation of the telephone plant, such as land occupied by general and central offices, shops, stables, garages, storehouses, etc. It includes the cost of examination and registration of title, conveyancer's and notary's fees, purchasing agent's commissions or proportion of purchasing agent's salary, taxes accrued to date of transfer of title, and all liens upon the title, when such costs are assumed or paid by the purchaser in his own behalf; cost of assessments for public improvements which add to the value of the lands but which are not the property of the accounting company; cost of grading land when not done in connection with buildings; and costs of obtaining consents and payments for abutting damages and expenses of condemnation proceedings.

This account should also include the first cost of acquiring leaseholds of land, other than for right of way, the terms of which are more than one year each, whether acquired through direct lease, assignment, or otherwise (but not including the rents paid periodically in consideration of rights obtained under such leases). If any such leasehold is acquired by assignment, the charge to this account must not exceed the amount actually paid therefor by the accounting company to the assignor.

NOTE.—Cost of buildings and other improvements (except as specified above) should not be included in this subaccount. If at the time of acquisition

interest in land such interest extends to buildings or other improvements thereon, which improvements are devoted by the company to telephone operations, and if the price of such improvements is not determined by the contract, the buildings or improvements should be appraised at their fair cash value for use in such operations, and such appraised value shall be charged to account No. 212, "Buildings." If such improvements are devoted to operations other than telephone or held as investments, the cost (or the appraised value, if the cost is not determined in the contract of acquisition) should be charged to account No. 111, "Miscellaneous Investments." If the improvements are removed or wrecked, the salvage (less the cost of removal or wreckage) should be credited to this account.

212. *Buildings.*

This account should include the cost of all buildings, such as general and central offices, shops, stables, garages, storehouses, etc., devoted to the general purposes of the company; also of all permanent fixtures, [fol. 11590] such as water, steam, and gas pipes and fixtures; electric wiring and fixtures for lighting, signaling, etc.; elevators and the engines and motors specially provided for operating them; furnaces, boilers, and other apparatus provided for producing steam for such engines and for heating; electric generators specially provided for producing current for lighting such buildings, etc. This account includes such piers and other foundations for machinery and apparatus as are designed to be as permanent as the buildings in (or in connection with) which they are constructed, and to outlast the first machinery or apparatus mounted thereon. It also includes the cost of real-estate brokers' commissions, examinations and registrations of titles, and other expenses, such as architects' fees, supervision, etc., incident to the construction or purchase of buildings; and the cost of grading and of sidewalks, fences, hedges, etc., on grounds used in connection with such buildings. It does not include any telephone equipment, wiring, or apparatus for generating or controlling electricity for operation of the telephone system.

220. CENTRAL OFFICE EQUIPMENT.

This account should include the cost of all central office equipment, as follows:

221. *Central Office Telephone Equipment.*

This account should include the cost of local and toll switchboards, chief operators', monitors', and supervisors' desks and tables, wire chiefs' testing outfits, main and intermediate frames, cables, and jumper wires, call registers or meters, relay racks and coil racks, and power plants, including rectifiers, generators, engines, motors, batteries, power switchboards, meters, and fuse boards; telephone and telegraph instruments, and other electrical instruments and apparatus in the central office devoted to the operation of the telephone plant.

222. *Other Equipment of Central Offices.*

This account should include the cost of furniture and equipment (other than telephone equipment) in central offices for the operating forces. This account includes the furniture and equipment in operators' rest and lunch rooms, and in operators' schools.

230. STATION EQUIPMENT.

This account should include the cost of all telephone terminal equipment installed in service, either for subscribers or for company use, including the cost of installation, as follows:

231. *Station Apparatus.*

This account should include the cost of station apparatus, such as telephone sets, intercommunicating sets, bells, backboards, desk stands, coin boxes, protectors, battery boxes, initial batteries and cords, special station switching devices not otherwise classified, and telephone and telegraph instruments or parts thereof when owned by the company and installed for service.

[fol. 11591] 232. *Station Installations.*

This account should include the cost of installing station apparatus and the cost of inside wires; that is, the wires (or cables) from the instruments to the point of entrance to the building, where the drop wires or interior block wires terminate, or to the junction

where the house cable or other cable terminates, including wires on the same premises to connect main and extension stations, or to connect the private branch exchange distributing frames with their terminal stations.

233. *Interior Block Wires*

This account should include the cost of interior block wires (or cables) from the point of entrance to the building, where connection is made with the inside wires, to the point of connection with the permanent circuits at the terminals (block cable boxes) of the subsidiary underground cable or subsidiary aerial cable.

234. *Private Branch Exchanges.*

This account should include the cost of private branch exchange switchboards, their distributing frames, the cables connecting such switchboards and distributing frames, and the cost of installation.

235. *Booths and Special Fittings.*

This account should include the cost of booths and special fittings, such as desks, chairs, fans, and cash registers, and the cost of installation.

241. EXCHANGE POLE LINES.[1]

This account should include the cost of poles, towers, cross arms, pins, brackets, braces, guy wire, guy stubs, and other materials used in the construction of exchange service pole lines; also the cost of first clearing right of way.

242. EXCHANGE AERIAL CABLE.[1]

This account should include the cost of cables devoted to exchange service including the cost of suspension wire, cable clips and rings, cable boxes and fittings, pole seats and platforms, loading coils, pot heads, protectors, sleeves, and other material used in hanging such cables.

243. EXCHANGE AERIAL WIRE.[1]

This account should include the cost of exchange service wires, including insulators, sleeves, and other materials used in attaching such wires to the insulators. The exchange wire includes the drop wire lead-

[1] If plant is used both for exchange and toll service, the principal use of such plant should determine its classifica-

ing from the overhead plant to the point of entrance to the building.

244. Exchange Underground Conduits.[1]

This account should include the cost of exchange service conduits, including the cost of pipe, cement, [fol. 11592] manholes, manhole furnishings, and other materials used, the cost of connections to poles and buildings, repaving, and other costs incident to the installation of such conduits.

245. Exchange Underground Cable.[1]

This account should include the cost of exchange service underground cables, including cable boxes and fittings, loading coils, and other materials used in the work of installing such cables, and other cost incident thereto.

This account should include, in addition to the main exchange underground cable, the subsidiary cables through laterals to pole or building terminals; the subsidiary cables to the interior of city blocks for connection with interior block wires; and the subsidiary cables entering vertically (as house cables) into buildings for connection there with inside wires.

Note.—House cables are considered to be vertical extensions of underground cables or plant similar thereto. They do not include the inside wires extending from terminal boxes of house cables to subscribers' stations, nor the cables for subscribers' private branch exchange switchboards which are included in account No. 232, "Station Installations."

246. Exchange Submarine Cable.[1]

This account should include the cost of exchange submarine cable, cable towers, loading coils, cable boxes and fittings, and other materials used in the installation of such cables, and other costs incident thereto.

251. Toll Pole Lines.[1]

This account should include the cost of poles, towers, cross arms, pins, brackets, braces, guy wire, guy stubs, and other materials used in the construction of toll-

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[1] If plant is used both for exchange and toll service, the principal use of such plant should determine its classification.

service pole lines; also the cost of first clearing right of way.

252. TOLL AERIAL CABLE.[1]

This account should include the cost of cables devoted to toll service, including the cost of suspension wire, cable clips and rings, cable boxes and fittings, pole seats and platforms, loading coils, pot heads, protectors, sleeves, and other materials used in hanging such cables.

253. TOLL AERIAL WIRE.[1]

This account should include the cost of toll-service wires, including insulators, sleeves, and other materials used in attaching such wires to the insulators.

254. TOLL UNDERGROUND CONDUIT.[1]

This account should include the cost of toll-service conduits, including the cost of pipe, cement, manholes, manhole furnishings, and other materials used, the cost of connections to poles and buildings, repaving, and other costs incident to the installation of such conduits.

[fol. 11593] 255. TOLL UNDERGROUND CABLE.[1]

This account should include the cost of toll-service underground cables, including cable boxes and fittings, loading coils, and other materials used in the work of installing such cables, and other costs incident thereto.

256. TOLL SUBMARINE CABLE.[1]

This account should include the cost of toll submarine cable, cable towers, loading coils, cable boxes and fittings, and other materials used in the installation of such cables, and other costs incident thereto.

260. GENERAL EQUIPMENT.

This account should include the cost of the equipment classified in the subaccounts hereunder. Items of small value or short life, such as portable tools liable to be lost or stolen, temporary shelving, waste baskets, gloves, whips, and the like, should not be included in this account or the subaccounts hereunder but should be charged direct to the operating expense accounts or to the clearing accounts.

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[1] If plant is used both for exchange and toll service, the principal use of such plant should determine its classification.

261. *Office Furniture and Fixtures.*

This account should include the cost of desks, tables, chairs, carpets, cases, movable partitions, railings, shelves, typewriters; addressing machines, adding machines, and other office devices; stoves, portable gas and electric fixtures, and other office fittings (except fittings considered a part of the building as provided for in account No. 212, "Buildings," and telephone equipment provided for under account No. 220, "Central Office Equipment.")

262. *General Shop Equipment.*

This account should include the cost of all equipment specially provided for general shops, such as engines, gas producers, electric generators, and other power apparatus used in operating machinery in such shops; machine tools, shafting, belts, and like shop equipment; also such smithing equipment in general shops as is used principally for general purposes other than shoeing horses and repairing vehicles.

NOTE.—Hand and other small portable tools liable to be lost or stolen should not be included herein, but portable tools and apparatus of special value may be charged to this account and remain herein so long as record is kept of such tools and apparatus.

263. *General Store Equipment.*

This account should include the cost of all equipment of general store structures, such as movable counters, movable shelving, and other movable equipment of like nature; carts, barrows, trucks, tools, etc., and other apparatus and appliances used in handling, storing, or packing materials and supplies.

NOTE.—Counters, shelving, and the like which are permanently attached to the structure should be charged to account No. 212, "Buildings," and not to this account.

[fol. 11594] 264. *General Stable and Garage Equipment.*

This account should include the cost of all equipment of general stables, including horses, harness, drays, wagons, automobiles and other vehicles; equipment of shoeing shops, harness-repair shops, vehicle-repair shops, etc.

265. *General Tools and Implements.*

This account should include the cost of portable testing apparatus and valuable tools and implements devoted to the maintenance or construction of the telephone plant and not provided for in the equipment accounts. This does not include tools not yet in use carried as supplies unissued.

268. INTEREST DURING CONSTRUCTION.

This account should include the interest upon all moneys (and credits available upon demand) devoted to the construction and equipment of the property from the time of such devotion until the construction is ready for use. Interest receivable accrued upon such moneys (and upon such credits) should be credited to this account.

If any property with respect to which an interest charge is included in this account is withdrawn or retired from service, the amount of such interest (estimated, if not known) should be credited to this account and charged off as a part of the original cost of the property so retired. No interest upon expenditures for replacements or reconstruction should be included in this account or any other fixed capital account unless proper credits are made to the appropriate fixed capital accounts for any interest included in such accounts in respect of the property retired or withdrawn. (See sec. 11, p. 33.)

270. UNDISTRIBUTED CONSTRUCTION EXPENDITURES.

This account should include the expenditures provided for in the following subaccounts when such expenditures can not be satisfactorily allocated to the fixed capital accounts to which they relate. Upon the retirement or withdrawal of any property with respect to which any charge is included in this account or any subaccount hereunder, there should be credited to this account or the appropriate subaccount such part of the undistributed expenditures during construction (estimated, if not known) as may be applicable to the property withdrawn or retired.

271. *Engineering and Superintendence.*

This account should include all expenditures for services and expenses of engineers, draftsmen, and superintendents employed on preliminary and construc-

tion work when the expenditures can not be assigned to specific construction accounts.

272. *Law Expenditures During Construction.*

This account should include general law expenditures incurred in the construction of the telephone plant, such as the pay and expenses of counsel, solicitors, and attorneys, their clerks and attendants, and expenses of their offices; the cost of printing briefs, legal forms, [fol. 11595] testimony, reports, etc.; payments to arbitrators for the settlement of disputed questions; cost of suits and payments of special fees, notarial fees, and witness fees, and other court expenses. When any of the expenditures enumerated herein can be charged directly to the account for which incurred, they should be so charged and not to this account. Expenditures incurred in connection with the acquisition of right of way should be charged to account No. 207, "Right of Way," and in the acquisition of other land to account No. 211, "Land." Law expenditures in connection with the organization of the corporation should be charged to account No. 201, "Organization."

273. *Taxes During Construction.*

This account should include all taxes and assessments levied and paid on property belonging to the company while under construction and before the plant is opened for operation, except special taxes assessed for street and other improvements, such as grading, sewering, curbing, guttering, paving, sidewalks, etc., which should be charged to the account to which the property benefited is charged.

274. *Miscellaneous Construction Expenditures.*

This account should include salaries and expenses of executive and general officers of the telephone company before it is ready to begin operations; clerks in general offices engaged on construction accounts or work; rent and repair of general offices when rented, with the office expenses; insurance during construction; also construction and equipment items of a special and incidental nature which can not properly be charged to any other fixed capital account.

NOTE A.—This account may include a suitable proportion of supply expenses when such expenses are not assignable to specific materials.

NOTE B.—This account should not include any costs of organization, or any costs or discounts connected with the issue and disposal of stocks, bonds, or other securities, or commercial paper.

[fol. 11596] INCOME STATEMENT

I. OPERATING INCOME

	Side folio
300. TELEPHONE OPERATING REVENUES	11599
301. TELEPHONE OPERATING EXPENSES	11599
NET TELEPHONE OPERATING REVENUES (OR DEFICIT).	
302. OTHER OPERATING REVENUES	11599
303. OTHER OPERATING EXPENSES	11599
304. UNCOLLECTIBLE OPERATING REVENUES	11599
305. TAXES ASSIGNABLE TO OPERATIONS	11600
OPERATING INCOME (OR LOSS).	

II. NONOPERATING REVENUES

310. RENT REVENUES FROM LEASE OF TELEPHONE PLANT	11600
311. MISCELLANEOUS RENT REVENUES	11600
312. DIVIDEND REVENUES	11600
313. INTEREST REVENUES	11600
314. SINKING AND OTHER RESERVE FUND ACCRETIONS	11601
315. PROFITS FROM OPERATIONS OF OTHERS	11601
316. MISCELLANEOUS NONOPERATING REVENUES	11601

III. NONOPERATING REVENUE DEDUCTIONS

320. RENT EXPENSE	11602
321. MISCELLANEOUS NONOPERATING EXPENSE	11602
322. NONOPERATING TAXES	11602
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IV. DEDUCTIONS FROM GROSS INCOME

330. RENT DEDUCTIONS FOR LEASE OF TELEPHONE PLANT	11602
331. RENT DEDUCTIONS FOR TELEPHONE OFFICES	11602
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335. Interest Deductions for Funded Debt 11603
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337. Loss on Operations of Others 11604
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340. Amortization of Landed Capital 11604
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Net Income (or Loss).

[fol. 11597] V. DISPOSITION OF NET INCOME

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351. Dividend Appropriations of Income 11605
352. Appropriations of Income for Construction, Equipment, and Betterments 11605
353. Miscellaneous Appropriations of Income 11606
Income Balance Transferred to Credit (or Debit) of Corporate Surplus or Deficit Account.

[fol. 11598] INSTRUCTIONS PERTAINING TO INCOME STATEMENT

15. Income account defined.—The Income Account brings together those accounts that show the total amount of money that the company has received or become entitled to receive for services rendered during a given period, the return accruing upon investments during the period and the disbursements and obligations (fixed charges) incurred that affect the disposition of the amounts so received or accrued.

The sum total of the credit balances in the operating revenue accounts at the close of a fiscal period diminished by the operating expenses, the taxes, and the uncollectible bills assignable to such operation gives the operating income (or loss) for the period.

To the net revenue (or deficit) are added the nonoperating revenues, less the nonoperating revenue deductions, which gives the gross income for the period.

From the gross income are deducted various compul-

deductions grouped herein as "Deductions from Gross Income;" this gives the Net Income (or Loss) for the particular period. From the Net Income are deducted such appropriations as are made from Income; this gives the amount that should be carried to the Corporate Surplus or Deficit account.

16. Taxes.—Separate accounts should be kept of the taxes applicable to operating and to nonoperating revenues, and, if the company engages in business other than telephone operations, taxes applicable to such other business should also be kept separate.

The tax accounts should be charged each month and an open account termed "Tax Liability Account" should be concurrently credited with the month's proportion of taxes applicable to the operations covered by each account. If the exact amounts of the annual taxes are not known, they should be estimated and one-twelfth of the estimated amounts be charged each month. From time to time during the year, as the actual tax levies become known, the monthly charges should be adjusted so as to include as nearly as may be possible the total amount of the taxes in the period to which they apply. When any such tax bill is actually paid, the "Tax Liability Account" should be debited with the amount of the payment. If the balance in the "Tax Liability Account" is a debit balance, due to the prepayment of taxes applicable to a period subsequent to that for which the Income Account is stated, the amount of the debit balance should be shown in account No. 130, "Prepaid Taxes"; and if the balance is a credit balance the amount should be shown in account No. 166, "Taxes Accrued."

Taxes on property leased should be charged to the appropriate tax account by the party which, under the terms of the lease contract, is obligated for such taxes. If the other party to the lease, as a matter of convenience, pays the taxes to the government authorities, such taxes should not enter its tax accounts but should be charged directly to the party obligated for the taxes.

The tax accounts must not include any fees or charges sometimes called taxes, such as water taxes, drainage taxes, [illegible] taxes, etc., which are payments for some specified service rendered by the government.

[fol. 11599] TEXT EXPLANATORY OF ACCOUNTS APPEARING IN THE INCOME STATEMENT

I. OPERATING INCOME

300. TELEPHONE OPERATING REVENUES.

This account should include the total operating revenues derived from the telephone operations of the company for the period covered by the income account statement. (For the primary operating revenue accounts, see pp. 61 to 63.)

301. TELEPHONE OPERATING EXPENSES.

This account should include the total operating expenses of the telephone operations of the company for the period covered by the income account statement. (For the primary operating expense accounts, see pp. 69 to 77.)

302. OTHER OPERATING REVENUES.

This account should include the total revenues of the company derived from operations, other than telephone operations, for the period covered by the income account statement. This account includes the revenue derived from the operation of property carried in balance-sheet account No. 111, "Miscellaneous Investments," when such property is operated by the accounting company.

303. OTHER OPERATING EXPENSES.

This account should include the total expenses of operations other than telephone operations for the period covered by the income account statement. This account includes the expenses of the operation of property carried in balance-sheet account No. 111, "Miscellaneous Investments," when such property is operated by the accounting company.

304. UNCOLLECTIBLE OPERATING REVENUES.

This account should include the amount of any account for telephone and other services which, after a reasonably diligent effort to collect, has proved impracticable of collection. This account includes only uncollectible bills for amounts which have been treated as operating revenues; other uncollectible bills should be charged to account No. 323, "Uncollectible Nonoperating Revenues," or to Corporate Surplus or Deficit account, as may be appropriate.

This account may include monthly charges, based upon estimates, to create a reserve for uncollectible bills, provided such reserve is adjusted annually in accordance with the experience of the accounting company. Such amounts should be credited to a subaccount under account No. 118, "Due from Subscribers and Agents," to which should be charged bills that have proved impracticable of collection.

[fol. 11600] 305. TAXES ASSIGNABLE TO OPERATIONS.

This account should include Federal, State, county, municipal, and other taxing-district taxes relating to telephone property, operations, and privileges for the period for which the Income Account is stated. This account should also include the taxes on other property and operations, the revenues and expenses of which are included in accounts 302 and 303, respectively. (See sec. 16, p. 47.)

II. NONOPERATING REVENUES

310. RENT REVENUES FROM LEASE OF TELEPHONE PLANT.

This account should include all revenues from the company's interests in telephone plant or equipment held by others under some form of lease whereby it surrenders possession of such property for operating purposes.

This account is intended to cover only rents receivable for the use of telephone exchanges or operating units held as a whole by others under some form of lease.

311. MISCELLANEOUS RENT REVENUES.

This account should include the revenues accruing to the company as a return upon rented property other than telephone plant and equipment, held by others under lease, as provided for in the preceding account.

NOTE.—If the property rented is so intimately connected with property used in the company's telephone operations that the expenses on the former can not be ascertained, the revenues should be credited to account No. 505, "Minor Rents of Exchange Plant," No. 515, "Minor Rents of Toll Plant," or No. 524, "Rents from Other Operating Property," as may be appropriate,

and the expenses in connection with the rented property should be included in the operating expenses.

312. Dividend Revenues.

This account should include dividends declared on stocks owned by the accounting company (and held in its treasury or deposited in trust), or controlled through lease or otherwise, the income from which is the property of the accounting company. Accruals of guaranteed dividends may be included in this account if their payment is reasonably assured.

Note A.—This account should not include credits for dividends on stocks issued or assumed by the accounting company and owned by it, whether held in its treasury, in special deposits, or in sinking or other reserve funds, or pledged as collateral.

Note B.—Dividends on stocks of other companies held in sinking or other reserve funds should not be included in this account, but should be credited to account No. 314, "Sinking and Other Reserve Fund Accretions."

313. Interest Revenues.

This account should include interest on funded securities of other companies owned by the accounting [fol. 11601] company (and held in its treasury or deposited in trust), or controlled through lease or otherwise, the income from which is the property of the accounting company; interest on notes, bank balances, and open accounts; and other analogous items including discount on short-term notes. Interest accrued should not be credited unless its payment is reasonably assured by past experience, guaranty, anticipated provision or otherwise. In other cases the credit to this account should be based upon the interest actually collected.

Note A.—This account should not include interest on funded securities issued or assumed by the accounting company and owned by it, whether held in its treasury, in special deposits, or in sinking or other reserve funds, or pledged as collateral.

Note B.—Interest on funded securities of other companies held in sinking or other reserve funds should

not be included in this account, but in account No. 314, "Sinking and Other Reserve Fund Accretions."

NOTE C.—At the option of the company there may be included in this account the portion applicable to the fiscal period of the amount requisite to extinguish (during the interval between the date of acquisition and the date of maturity) the discount or premium on funded securities of other companies owned.

314. SINKING AND OTHER RESERVE FUND ACCRETIONS.

This account should include the revenues accruing on cash, securities, and other assets (other than securities issued or assumed by the accounting company) in the hands of the trustees or specifically set aside for sinking and other special funds.

NOTE A.—At the option of the company there may be included in this account the portion applicable to the fiscal period of the amount requisite to extinguish (during the interval between the date of acquisition and the date of maturity) the discount or premium on funded securities of other companies held in sinking or other reserve funds.

NOTE B.—If the income on any special fund is retained in the fund and if the fund is required to be represented by a reserve, the amounts credited to this account in respect to such income should be concurrently charged to account No. 350, "Appropriations of Income to Sinking and Other Reserve Funds," and credited to account No. 172, "Surplus Invested in Sinking Funds," or other appropriate reserve account.

315. PROFITS FROM OPERATIONS OF OTHERS.

Whenever in accordance with the terms of any contract the company is entitled to participate in the profits from operations of others, all revenues accruing to the company from such source should be credited to this account.

NOTE.—This account does not include any dividends or other returns upon securities issued by such separately operating companies, nor any remuneration for services or the use of property as provided for in account No. 526, "Licensee Revenue—Cr."

316. MISCELLANEOUS NONOPERATING REVENUES.

This account should include all nonoperating revenues not provided for in the foregoing accounts.

[fol. 11602] III. NON-OPERATING REVENUE DEDUCTIONS

320. RENT EXPENSE.

This account should include all expenses in connection with rented property, the rents of which are included in account No. 310 or No. 311, such as the cost of maintenance when borne by the company, the cost of negotiating contracts, advertising for tenants, fees paid conveyancers, collector's commissions, cost of enforcing payment of rent, cost of ousting tenants, etc. This includes the expense accruing while the property is idle and awaiting an occupant. It does not include taxes.

NOTE.—If the property rented is so intimately connected with property used in the company's telephone operations that the expenses on the former can not be ascertained, they should be included in the operating expenses and the revenue should be credited to account No. 505, "Minor Rents of Exchange Plant," No. 515, "Minor Rents of Toll Plant," or No. 524, "Rents from Other Operating Property," as may be appropriate.

321. MISCELLANEOUS NONOPERATING EXPENSE.

This account should include all expenses in connection with nonoperating revenue other than the expense provided for in account No. 320, "Rent Expense." This account should include all expenses in connection with procuring interest revenue, dividend revenue, profits from operations of others, and analogous items. It does not include the taxes on such investments.

322. NONOPERATING TAXES.

This account should include all taxes payable by the company accrued upon nonoperating property and all taxes assignable to nonoperating revenues. (See sec. 16, p. 47.)

323. UNCOLLECTIBLE NONOPERATING REVENUES.

When any nonoperating revenues are judged by the company to be uncollectible, the amount thereof should

be credited to the account in which theretofore charged and charged to this account.

IV. DEDUCTIONS FROM GROSS INCOME

330. Rent Deductions for Lease of Telephone Plant.

This account should include all amounts accrued against the company for rent of telephone plant and equipment which it holds under some form of lease from another, and of which for operating purposes it has the exclusive possession.

This account is intended to cover only rents payable for the use of telephone exchanges or operating units held as a whole under some form of lease.

331. Rent Deductions for Telephone Offices.

This account should include the rents payable accruing for use of general offices and central and branch [fol. 11603] telephone offices owned by others, excepting rents for which provisions are hereinafter made under "Clearing accounts." (See p. 77.)

Note.—Where rent payments cover services, light, heat, etc., and maintenance, in addition to a return upon investment, an apportionment should be made of the rent payment and the amount representing interest and maintenance (estimated, if not known) should be charged to this account, the balance of the payment being charged to the appropriate expense accounts. Where repairs of rented buildings are made by the company, the cost of such repairs should be charged to the appropriate operating expense or other accounts.

332. Rent Deductions for Conduits, Poles, and Other Supports.

This account should include the rents payable accruing for the use of ducts, conduits, or subways owned by others and rents for the use of poles, fences, or buildings as supports for the telephone lines of the accounting company.

333. Rent Deductions for Instruments and Equipment.

This account should include the rents payable accruing for telephone instruments and equipment owned by others.

This account does not include amounts paid licensor telephone companies under an agreement to pay a cer-

tain percentage of revenues for use of instruments, privilege of connection, etc.

334. Miscellaneous Rent Deductions.

This account should include rents payable accrued not provided for elsewhere.

Note.—Rent of tools, equipment, or other facilities used for construction should not be included in this account, but in the appropriate fixed capital account.

335. Interest Deductions for Funded Debt.

This account should include all interest accrued on outstanding funded debt and debenture stock issued or assumed by the company. This account does not include interest on securities held by the company in its treasury, in sinking or other reserve funds, or pledged as collateral.

Note A.—Interest accruing on funded securities after maturity should not be included in this account, but in account No. 336, "Other Interest Deductions."

Note B.—If any of the funded debt securities issued or assumed by the company are held in its sinking or other reserve funds and the interest on such funded debt is an accretion to the fund, the interest on such securities should not be charged to this account, but an amount equal to the interest on the funded debt so held should be charged to account No. 350, "Appropriations of Income to Sinking and Other Reserve Funds." This does not apply to securities carried in account No. 127, "Provident Fund Assets."

336. Other Interest Deductions.

This account should include all interest accrued on unfunded debt, such as short-term notes payable on demand or having dates of maturity one year or less from date of issue, and open accounts and other analogous items, including discount on short-term notes; also interest accruing on funded debt securities after maturity of debt.

[fol. 11604] 337. Loss on Operations of Others.

Whenever, in accordance with the terms of any contract, the company is bound to contribute toward reimbursement of the losses resulting from the operations

of others, all liabilities against the company accruing from such source should be charged to this account.

338. Amortization of Debt Discount and Expense.

Charge to this account during each fiscal period the proportion of the unamortized discount and expense on outstanding funded debt which is applicable to the period. (See sec. 7, p. 14.)

339. Release of Premiums on Debt—Cr.

Credit to this account during each fiscal period the proportion of the premium at which outstanding funded debt was issued which is applicable to the period. (See sec. 7, p. 14.)

340. Amortization of Landed Capital.

Charge to this account during each fiscal period such portion of the original money cost (estimated, if not known) of landed capital as carried in account No. 207, "Right of Way," and No. 211, "Land," as is necessary to cover the proportion of life thereof expired during such period.

Note A.—The amounts charged to this account should be concurrently credited to account No. 103, "Reserve for Amortization of Intangible Capital—Cr."

Note B.—When any landed capital expires or is otherwise retired from service (as e. g., through sale) the fixed capital account or investment account, if any, originally charged therewith should be credited with the amount originally charged, account No. 103, "Reserve for Amortization of Intangible Capital—Cr.," should be debited with all amounts theretofore credited to such account in respect of such capital so going out of service; the appropriate account should be debited with the proceeds of sale, if any, and any necessary adjustment should be made through the Corporate Surplus or Deficit account.

341. Miscellaneous Deductions from Income.

This account should include all deductions from gross income which are in the nature of fixed charges but not otherwise provided for, such as those required by the terms of some contract, agreement, charter provision, law, or ordinance. Such deductions should not include any appropriations or dispositions of income that rest solely in the discretion of the accounting company.

V. DISPOSITION OF NET INCOME

350. Appropriations of Income to Sinking and Other Reserve Funds.

This account should include amounts of appropriations of income for sinking and other reserve funds. The terms of mortgages, deeds of trust, or other contracts providing for the allocation of income or for the [fol. 11605] payment of definite sums into sinking and other reserve funds, and for accretions to such funds on account of income from previous investments, may be made the basis of such appropriations.

The appropriations for payments or accretions to the funds may include amounts equal to (1) direct payments; (2) the interest or dividends on securities issued or assumed by the accounting company and held in such funds; (3) the income from investments in securities (other than those issued or assumed by the accounting company) held in such funds; and (4) the income from cash and other property held in such funds.

Note A.—The amounts charged to this account should be concurrently credited to account No. 172, "Surplus Invested in Sinking Funds," or other appropriate reserve.

Note B.—If appropriations for direct payments are made from surplus, they should be charged to account No. 411, "Appropriations of Surplus to Sinking and Other Reserve Funds."

351. Dividend Appropriations of Income.

This account should include dividends on outstanding capital stock issued or assumed by the accounting company (other than that held by it), if declared from income.

This account should be subdivided so as to show separately the dividends on the various classes of capital stock.

If a dividend is payable in any thing other than money, such thing should be described in the entry with sufficient particularity to identify it.

Note A.—This account should include the dividends declared out of income on all classes of capital stock,

except debenture stock. The payments on debenture stock should be charged to account No. 335, "Interest Deductions for Funded Debt."

NOTE B.—This account should not include charges for dividends on capital stock issued or assumed by the accounting company and owned by it, whether held in its treasury, in special deposits, or in sinking or other reserve funds, or pledged as collateral. (See account No. 350, "Appropriations of Income to Sinking and Other Reserve Funds.")

NOTE C.—This account should be used if the appropriations are definitely made as chargeable to income. If similar appropriations are made from surplus, they should be charged to account No. 412, "Dividend Appropriations of Surplus."

352. APPROPRIATIONS OF INCOME FOR CONSTRUCTION, EQUIPMENT, AND BETTERMENTS.

This account should include amounts appropriated from income for construction and equipment and for betterments of property carried in fixed capital accounts.

These amounts should be subdivided so as to show—(*a*) amounts expended during preceding fiscal periods, (*b*) amounts expended during the current fiscal period, and (*c*) amounts held in reserve.

NOTE.—This account should be used if the appropriations are definitely made as chargeable to income. If similar appropriations are made from surplus, they should be charged to account No. 415, "Appropriations of Surplus for Construction, Equipment, and Betterments."

[fol. 11606] 353. MISCELLANEOUS APPROPRIATIONS OF INCOME.

This account should include appropriations of income not provided for elsewhere.

NOTE.—This account should be used if the appropriations are definitely made as chargeable to income. If similar appropriations are made from surplus, they should be charged to account No. 416, "Miscellaneous Appropriations of Surplus."

[fol. 11607] CORPORATE SURPLUS OR DEFICIT ACCOUNT

I. CREDITS

		Side folio
	BALANCE (AT BEGINNING OF FISCAL PERIOD).	
400.	CREDIT BALANCE TRANSFERRED FROM INCOME ACCOUNT	11608
401.	MISCELLANEOUS ADDITIONS TO SURPLUS	11608
	BALANCE DEBIT (AT END OF FISCAL PERIOD) CARRIED TO BALANCE SHEET.	

II. DEBITS

	BALANCE (AT BEGINNING OF FISCAL PERIOD).	
410.	DEBIT BALANCE TRANSFERRED FROM INCOME ACCOUNT	11608
411.	APPROPRIATIONS OF SURPLUS TO SINKING AND OTHER RESERVE FUNDS	11608
412.	DIVIDEND APPROPRIATIONS OF SURPLUS	11609
413.	REALIZED DEPRECIATION NOT COVERED BY RESERVES	11609
414.	AMORTIZATION UNPROVIDED FOR ELSEWHERE	11609
415.	APPROPRIATIONS OF SURPLUS FOR CONSTRUCTION, EQUIPMENT, AND BETTERMENTS	11609
416.	MISCELLANEOUS APPROPRIATIONS OF SURPLUS	11610
417.	OTHER DEDUCTIONS FROM SURPLUS	11610
	BALANCE CREDIT (AT END OF FISCAL PERIOD) CARRIED TO BALANCE SHEET.	

INSTRUCTIONS PERTAINING TO CORPORATE SURPLUS OR DEFICIT ACCOUNT

17. Corporate surplus or deficit account defined.—This account or summary is the connecting link between the Income Account and the Balance Sheet. It summarizes the changes in the corporate surplus or deficit during a given fiscal period resulting from the operations and the business transactions during that period, as well as those effected by any disposition of net profits made solely at the option of the company by accounting adjustments not properly attributable to the period, or by miscellaneous losses or gains not provided for elsewhere. The corporate surplus or deficit should be shown on the balance-sheet statement under account No. 137, "Corporate Deficit," or No. 114, "Corporate Surplus Unappropriated."

[fol. 11608] TEXT EXPLANATORY OF CORPORATE SURPLUS OR DEFICIT ACCOUNT

I. CREDITS

400. Credit Balance Transferred from Income Account.
Under this title should be shown the amount of net income brought forward from the Income Account.

401. Miscellaneous Additions to Surplus.
This account should include amounts (not provided for elsewhere) transferred to Surplus from other accounts and amounts representing increases in resources not properly assignable to the income of the fiscal period for which the accounts are stated. Among the items which should be credited to this account are, for example—

Adjustment or cancellation of old balance-sheet accounts (other than fixed capital).

Profits derived from the sale of property carried in account No. 111, "Miscellaneous Investments."

Credits resulting from adjustments required to bring to par securities issued or assumed by the accounting company and reacquired at a cost less than the par value.

Premium on capital stock at the time of its retirement.

Unextinguished premiums on funded debt retired before maturity.

II. DEBITS

410. Debit Balance Transferred from Income Account.
Under this title should be shown the amount of net loss brought forward from the Income Account.

411. Appropriations of Surplus to Sinking and Other Reserve Funds.
This account should include amounts of appropriations of surplus for sinking and other reserve funds. The terms of mortgages, deeds of trust, or other contracts providing for the allocation of surplus or for the payment of definite amounts into sinking and other reserve funds may be made the basis of such appropriations.

Form A.—This account should be used if the appropriations are definitely made as chargeable to surplus.

If similar appropriations are made from income, they should be charged to account No. 350, "Appropriations of Income to Sinking and Other Reserve Funds."

NOTE B.—If appropriations are made to cover the income accruing on sinking-fund assets and to cover amounts equivalent to interest on securities issued or assumed by the accounting company and held in such funds, the amounts of such appropriations should not be included in this account, but should be included in account No. 350, "Appropriations of Income to Sinking and Other Reserve Funds." If appropriations are made to cover sums equivalent to dividends on stock issued or assumed by the accounting company and held in such funds the amounts of such appropriations may be included in this account or in account No. 350, according as the dividend is declared from surplus or from income.

[fol. 11609] NOTE C.—The amounts charged to this account should be concurrently credited to balance-sheet account No. 172, "Surplus Invested in Sinking Funds," or other appropriate reserve accounts.

412. DIVIDEND APPROPRIATIONS OF SURPLUS.

This account should include dividends on outstanding capital stock issued or assumed by the accounting company (other than that held by it), if declared from surplus.

This account should be subdivided so as to show separately the dividends on the various classes of capital stock.

If a dividend is payable in any thing other than money, such thing should be described in the entry with sufficient particularity to identify it.

NOTE A.—This account includes the dividends declared from surplus on all classes of capital stock except debenture stock. The payments on debenture stock should be charged to account No. 335, "Interest Deductions for Funded Debt."

NOTE B.—This account should not include charges for dividends on capital stock issued or assumed by the accounting company and owned by it, whether held in

its treasury, in special deposits, or sinking or other reserve funds, or pledged as collateral. (See account No. 411, "Appropriations of Surplus to Sinking and Other Reserve Funds.")

NOTE.—This account should be used if appropriations are definitely made as chargeable to surplus. If similar appropriations are made from income, they should be charged to account No. 351, "Dividend Appropriations of Income."

413. REALIZED DEPRECIATION NOT COVERED BY RESERVES.

Charge to this account the realized depreciation (i. e., the difference between the original cost and the salvage, if any) on tangible fixed capital retired, if such depreciation has not been provided for through a depreciation reserve. This includes such portion of the realized depreciation on any physical property which was installed prior to the period for which the reserve was established as is due to life in service before that period. This portion may be estimated on the basis of the proportion which the life in service of the property in question prior to the period for which the reserve was established bears to its entire life in service. (See sec. 23, p. 67.)

414. AMORTIZATION UNPROVIDED FOR ELSEWHERE.

Charge to this account, when any intangible property expires or is relinquished, such portion of its cost as has not been previously written off or is not covered by account No. 103, "Reserve for Amortization of Intangible Capital—Cr." Charge also to this account all optional amortization, such as that of assets carried in accounts No. 201, "Organization" and No. 204, "Other Intangible Capital."

415. APPROPRIATIONS OF SURPLUS FOR CONSTRUCTION, EQUIPMENT, AND BETTERMENTS.

This account should include amounts appropriated from surplus for construction and equipment and for betterments of property carried in the fixed capital [Sec. 11610] accounts. These amounts should be subdivided so as to show (*a*) amounts expended during preceding fiscal periods, (*b*) amounts expended during the current fiscal period, and (*c*) amounts held in reserve.

NOTE.—This account should be used if appropriations are definitely made as chargeable to surplus. If similar appropriations are made from income, they should be charged to account No. 352, "Appropriations of Income for Construction, Equipment, and Betterments."

416. MISCELLANEOUS APPROPRIATIONS OF SURPLUS.

This account should include appropriations of surplus not provided for elsewhere.

NOTE.—This account should be used when the appropriations are definitely made as chargeable to surplus. If similar appropriations are made from income, they should be charged to account No. 353, "Miscellaneous Appropriations of Income."

417. OTHER DEDUCTIONS FROM SURPLUS.

This account should include amounts (not provided for elsewhere) transferred from Surplus to other accounts, amounts written off in consequence of adjustments, and payments not properly chargeable to Income for the fiscal period for which the accounts are stated. Among the items which should be charged to this account are, for example:

Adjustment or cancellation of old balance-sheet accounts (other than fixed capital).

Losses resulting from the sale, destruction, or retirement of property carried in account No. 111, "Miscellaneous Investments."

Losses resulting from adjustments required to bring to par securities issued or assumed by the accounting company and reacquired at a cost exceeding the par value.

Deductions made to extinguish discount on capital stock.

Deductions made to amortize debt discount and expense when not properly chargeable to income.

NOTE.—A complete analysis of this account will be required in annual reports of the company to the Commission.

[fol. 11611] OPERATING REVENUE ACCOUNTS

I. EXCHANGE SERVICE REVENUES

	Side folio
500. Subscribers' Station Revenues	11612
501. Public Pay Station Revenues	11612
502. Miscellaneous Exchange Service Revenues	11612
503. *Service Stations*	11612
504. *Private Exchange Lines*	11612
505. *Minor Rents of Exchange Plant*	11612
506. *Other Exchange Revenues*	11612

II. TOLL SERVICE REVENUES

510. Message Tolls	11613
511. Miscellaneous Toll Line Revenues	11613
512. *Leased Toll Lines*	11613
513. *Telegraph Tolls*	11613
514. *Telegraph Service on Toll Lines*	11613
515. *Minor Rents of Toll Plant*	11613
516. *Other Toll Line Revenues*	11613

III. MISCELLANEOUS OPERATING REVENUES

520. Messenger Service	11614
521. Telegraph Commissions	11614
522. Other Telegraph Service Charges	11614
523. Advertising and Directory	11614
524. Rents from Other Operating Property	11614
525. Other Miscellaneous Revenue	11614
526. Licensee Revenue—Cr.	11614
527. Licensee Revenue—Dr.	11614

INSTRUCTIONS PERTAINING TO OPERATING REVENUE ACCOUNTS

18. Operating revenues defined.—By *operating revenues* are meant all amounts of money which the company receives or becomes lawfully entitled to recover for services rendered and as a return upon property used by the company in its own operations. Credits to the various revenue accounts should be based upon the gross charges made for services rendered by the company.

19. Deductions from revenues.—Discounts allowed subscribers for prompt payment, corrections of overcharges,

overcollections theretofore credited and afterwards corrected, authorized refunds on account of failures in transmission, and other corrections should be charged to the revenue account to which they relate.

20. Commissions.—Commissions paid to attendants at pay stations and to employees or others in lieu of salaries should be charged to appropriate expense accounts and not to the revenue accounts.

[fol. 11612] TEXT EXPLANATORY OF OPERATING REVENUE ACCOUNTS

I. Exchange Service Revenues

500. Subscribers Station Revenues.

This account should include all revenues from subscribers for exchange service, extension stations, private branch exchanges, and other exchange service stations, whether the charge is based upon a flat rate or measured rate. Include in this account, also, charges made for the insertion of extra names in directory and for use of extra exchange mileage in circuits to subscribers' stations, installation and cancellation charges, and any commissions on telegraph tolls received in lieu of rent for exchange lines.

501. Public Pay Station Revenues.

This account should include all revenues from exchange service at public pay stations. This account should not include revenues from regular subscribers' stations having measured service or coin box service at standard rates. The amount credited to this account should be the gross amount collected or due at tariff rates; commissions allowed attendants or others for pay station tolls should be debited to account No. 648, "Pay Station Commissions," and not to this account.

502. Miscellaneous Exchange Service Revenues.

This account should include all revenues derived from exchange service other than from subscribers' stations or public pay stations, as provided for in the following subaccounts:

503. *Service Stations.*

This account should include switching charges and other revenues derived from stations, the lines and equipments for which are owned wholly or in part by

others, but to which the accounting company furnishes exchange service.

504. *Private Exchange Lines.*

This account should include all revenues derived from telephone lines, equipment, and instruments forming part of the company's exchange plant and leased to others for use as private lines but without exchange connections with other subscribers.

505. *Minor Rents of Exchange Plant.*

This account should include all revenues derived from attachments to exchange poles, the use of exchange conduits, and other minor rents from exchange plant where such property is maintained by the accounting company, and the cost of such maintenance can not be separated from the expense of maintaining the rented property. This account should not include rents for equipment leased to licensees under an arrangement for a division of revenues as provided for in account No. 526, "Licensee Revenue—Cr."

506. *Other Exchange Revenues.*

This account should include all exchange service revenues not provided for elsewhere.

ol. 11613] II. TOLL SERVICE REVENUES

). Message Tolls.

This account should include all revenues derived from messages transmitted wholly over the company's lines between stations in different exchange areas and for which a charge is made that is not included in contracts with subscribers for station service; also the accounting company's proportion of tolls on messages transmitted by the joint use of its own and other lines.

Miscellaneous Toll Line Revenues.

This account should include all toll service revenues (other than message tolls), as provided for in the following subaccounts:

Leased Toll Lines.

This account should include all revenues derived [illegible] toll lines (including the terminal exchange cir[illegible]) leased by others under contracts giving exclusive [illegible]hone use either continuously or during stated pe[illegible]. Such plant may be leased in connection with

private branch exchange or private exchange line installations.

NOTE.—Revenues from private branch exchanges or private lines, the contracts for which provide for the use of toll circuits, should be divided (by estimate, if necessary) between Exchange Revenue and Toll Revenue.

513. *Telegraph Tolls.*

This account should include all revenues received from telegraph companies for the use of toll lines for telephoning telegrams and cablegrams.

514. *Telegraph Service on Toll Lines.*

This account should include all revenues derived from the use of toll lines for telegraph circuits whether such lines are used by telegraph companies, brokers, or others.

515. *Minor Rents of Toll Plant.*

This account should include all revenues derived from attachments to toll poles, the use of toll conduits, and other minor rents from toll plant where such property is maintained by the accounting company, and the cost of such maintenance can not be separated from expense of maintaining the rented property. This account should not include rents from equipment leased to licensees under an arrangement for a division of revenues as provided for in account No. 526, "Licensee Revenue—Cr."

516. *Other Toll Line Revenues.*

This account should include all toll line revenues not provided for elsewhere.

[fol. 11614] III. MISCELLANEOUS OPERATING REVENUES

520. MESSENGER SERVICE.

This account should include all revenues derived from messenger service.

521. TELEGRAPH COMMISSIONS.

This account should include all commissions receivable for the collection of telegraph and cable tolls on messages transmitted between telegraph offices and their patrons and upon which the accounting company undertakes to make collection.

522. Other Telegraph Service Charges.

This account should include all revenues (not classed as telegraph commissions or telegraph tolls) received from telegraph companies for services rendered by the telephone company's employees in joint telephone offices in connection with telegraph and cable messages, such, for example, as receiving messages from the public and quoting rates.

523. Advertising and Directory.

This account should include all revenues derived from advertising in directories and elsewhere.

524. Rents from Other Operating Property.

This account should include all revenues accruing from the rent of buildings and other property (except leased wires, poles, conduits, and equipment covered by accounts No. 505, "Minor Rents of Exchange Plant," and No. 515, "Minor Rents of Toll Plant,"), when such property is used also by the company and the expense of maintaining and operating the rented portion can not be separated from the total expense.

525. Other Miscellaneous Revenue.

This account should include all miscellaneous operating revenues not provided for elsewhere. This account does not include nonoperating revenue as provided for in accounts Nos. 310 to 316, inclusive.

526. Licensee Revenue—Cr.

When a telephone company grants to another telephone company the use of its patents or furnishes instruments and equipment and general supervision under an agreement for apportioning the revenues of the licensee, the proportion accruing to the licensor should be included by the licensor in this account.

527. Licensee Revenue—Dr.

When a telephone company is granted by another telephone company the use of its patents, or is furnished instruments and equipment and general supervision under an agreement for apportioning the revenues of the licensee, the proportion accruing to the licensor should be included by the licensee in this account.

[fol. 11615] OPERATING EXPENSE ACCOUNTS

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[fol. 11617] INSTRUCTIONS PERTAINING TO OPERATING EXPENSE ACCOUNTS

21. Repairs defined.—Repairs, as used in the text of the various operating expense accounts, includes ordinary and extraordinary repairs.

Ordinary repairs include:

(*a*) Testing for, locating, and clearing crosses, breaks, grounds, and other line troubles, including routine work intended to prevent such troubles, as, for example, pulling up slack, tightening guys and resetting guy stubs, trimming trees, straightening poles and cross arms, and cleaning and adjusting apparatus;

(*b*) Replacements of minor or short-lived parts of structures, equipment, or facilities;

(*c*) Replacements of minor parts of wire plant or equipment made necessary by reason of faulty adjustments, excessive strains, mechanical injuries, or other minor casualties not provided against in the charge for depreciation of plant and equipment;

(*d*) Rearrangements and changes in location of plant, other than subscribers' station equipment (for which a special allowance is provided). This includes rearrangements of

circuits, reassociation of party lines, rearranging grouping of trunks and calling circuits, recross connecting on distributing frames, rerunning jumper wires, underlining switchboard jacks, etc., together with materials used for such purposes which do not add to the tangible value of such plant;

(*e*) Recovering salvage and removing retired or abandoned property; (except subscribers' station equipment) when such costs are not provided for by the depreciation reserve.

Ordinary repairs are not required to be taken into account in fixing a rate of depreciation.

Extraordinary repairs include:

(*a*) Restoring to an efficient or proper condition buildings, structures, or other units of property which have deteriorated;

(*b*) Substituting, in order to maintain normal efficiency, new parts for old parts of continuous structures, such as pole lines, cables, wires, conduits, etc., where such substitutions do not amount to a practical replacement of any considerable length of such continuous structures;

(*c*) Restoring the condition of property damaged by storms, floods, fire, or other casualties;

(*d*) Recovering salvage and removing retired or abandoned property in connection with above work.

Extraordinary repairs should be provided for by adequate charges to depreciation.

When it is necessary substantially to reconstruct or to replace a major portion of any unit of property or any important section of a continuous structure, the cost should be handled through the capital accounts; that is, the cost of the property removed or replaced should be credited to the appropriate fixed capital accounts and the new property should be charged thereto.

All repairs, whether ordinary or extraordinary, should be charged to the appropriate primary operating expense accounts. Extraordinary repairs for which a reserve has been provided should then be concurrently charged to ac- [fol. 11618] count No. 102, "Reserve for Accrued Depreciation—Cr.," and credited to account No. 611, "Repairs Charged to Reserves—Cr."

22. Cost of repairs.—The cost of repairs, as used in t

text of the various operating expense accounts, should be understood to include the wages, salaries, and fees paid employees directly engaged in the work of repairs, personal expenses of such employees when borne by the company, and the cost of materials and supplies consumed and the expenses of facilities employed in making the repairs less the value of any salvage recovered. It includes also the cost of direct supervision, such as of foremen or superintendents of repair gangs, but does not include the cost of general supervision as provided for in account No. 601, "Supervision of Maintenance."

23. Depreciation of plant and equipment.—Telephone companies should include in operating expenses depreciation charges for the purpose of creating proper and adequate reserves to cover the expenses of depreciation currently accruing in the tangible fixed capital. By *expense of depreciation* is meant—

(*a*) The losses suffered through the current lessening in value of tangible property from wear and tear (not covered by current repairs).

(*b*) Obsolescence or inadequacy resulting from age, physical change, or supersession by reason of new inventions and discoveries, changes in popular demand, or public requirements, and

(*c*) Losses suffered through destruction of property by extraordinary casualties.

The amount charged as expense of depreciation should be based upon rules determined by the accounting company. Such rules may be derived from a consideration of the company's history and experience. Companies should be prepared to furnish the Commission, upon demand, the rules and a sworn statement of the facts, expert opinions, and estimates upon which they are based.

The estimate for depreciation of physical property should take into account—

(*a*) The gradual deterioration and ultimate retirement of units of property which may be satisfactorily individualized, such as buildings, machines, valuable instruments, etc., and that by the time such units of property go out of service there shall have been accumulated a reserve equal to the original money cost of such property plus expenses incident to retirement less the value of any salvage.

(*b*) The depreciation accruing in property which can not be readily individualized, such as pole lines, wires, cables, or other continuous structures, where expenditures for repairs or replacements of individual parts ordinarily are not actually made until the later years of the life in service of such property, and when made may, therefore, be classed as extraordinary repairs.

The rate of depreciation should be fixed so as to distribute, as nearly as may be, evenly throughout the life of the depreciating property the burden of repairs and the cost of capital consumed in operations during a given month or year, and should be based upon the average life of the units comprised in the respective classes of property. [fol. 11619] The amount estimated to cover the expense of depreciation of fixed capital should be charged monthly to account No. 608, "Depreciation of Plant and Equipment" (or to the appropriate clearing account or accounts), and concurrently credited to account No. 102, "Reserve for Accrued Depreciation—Cr."

Account No. 413, "Realized Depreciation not Covered by Reserves," is provided in the Corporate Surplus or Deficit account for charges for realized depreciation on tangible fixed capital retired when such depreciation occurred prior to the establishment of account No. 102, "Reserve for Accrued Depreciation—Cr.," or has not been provided for by credits to that account.

24. Extraordinary casualties and unanticipated reconstruction.—If so authorized, upon application to the Commission, the company granted such authority may charge the amount named in the authorization to a suspense account for the purpose of distributing over a limited period an extraordinary loss of such a nature that it can not be anticipated by the exercise of reasonable prudence. Losses of this sort may be due to the requirement by lawful authority or public necessity of improvements involving the abandonment of a considerable portion of plant and equipment before it has attained its normal life in service, or to an extraordinary casualty entirely unforeseen and unprovided for. The original cost of the property so abandoned or destroyed should be credited to the fixed capital accounts in which it was carried, and such portion of the cost as may be authorized by the Commission may be charged to the suspense account, the remainder of the cost, less any

salvage, being charged out as elsewhere provided in case of retirements of property. The suspense account so raised should be credited and account No. 669, "Extraordinary Depreciation," debited monthly with such an amount as will, through its regular application, amortize the amount of the loss at the end of the period designated.

All ordinary casualties (those which occur with such frequency that the principles of insurance are applicable thereto) should be provided for through an insurance reserve maintained for such losses or be included in the provision for depreciation of plant and equipment.

25. Joint operating expenses.—When any operating expense is incurred by the accounting company for the joint benefit of itself and others under an agreement for apportioning such expenses the company charging such expenses to others should credit such amounts to its primary expense accounts to which the expenses were charged when incurred. The debtor company should charge the amounts so billed to its primary expense accounts. Bills rendered by the operating company for joint expenses should show the expenses in detail.

The amounts so handled through the expense accounts should not include any allowance for profit or return upon the value of the property used; such allowance, if any, should be credited by the payee to the appropriate rent revenue account and charged by the payor to the appropriate rent deduction account.

[fol. 11620] TEXT EXPLANATORY OF OPERATING EXPENSE ACCOUNTS

I. MAINTENANCE EXPENSES

601. Supervision of Maintenance.

This account should include the pay and office and traveling expenses of superintendents and their assistants when directly in charge of maintenance of telephone plant, including general, division, and district plant superintendents, engineers, architects, and their office and field forces; the cost of repairing drafting and engineering instruments, and the original cost of such instruments as are not properly chargeable to fixed capital accounts; the cost of office and other supplies used by officers and employees whose salaries are

charged to this account; janitor service, light, heat, and miscellaneous office expenses where separate offices are maintained for such employees; also that portion of the salaries and expenses of the general engineering staff of the company which is assignable to maintenance.

602. Repairs of Aerial Plant.

This account should include the cost of repairs of all plant classified as aerial plant, such as poles, towers, cross arms, pins, brackets, and other pole fixtures; braces, guy wires, guy stubs, and other pole supports; aerial cables, and the suspension wires, bolts, clamps, rings, hangers, etc., used to attach cables to poles, towers, or other supports; aerial cable loading coils, cable boxes, and their appurtenances; and aerial telephone wires, drop wires, tie wires, insulators, and sleeves. It includes also the cost of trimming trees and clearing and removing obstructions from right of way for aerial plant, other than the cost of first clearing right of way.

603. Repairs of Underground Plant.

This account should include the cost of repairs of all plant classified as underground plant, such as underground conduits and their appurtenances; underground cables, submarine cables, and the loading coils, towers, boxes, and fittings belonging to such cables. It also includes the cost of repairing right of way for underground and submarine cables, and the cost of repaving after repairs of underground conduits.

604. Repairs of Central Office Equipment.

This account should include the cost of repairing telephone equipment in central telephone offices, such as switchboards, monitors' and supervisors' desks, testing outfits, main and intermediate frames, cables, and jumper wires, call registers and meters, relay racks and coil racks; equipment for generating and regulating power for telephone purposes, such as batteries, engines, motors, generators, rectifiers, transformers, meters, fuses, and protectors; telephone and telegraph [fol. 11621] instruments and other electrical instruments and apparatus in the central office; equipment for operators' schools and rest rooms, and furniture and fixtures required for the uses or convenience of the operating forces.

605. Repairs of Station Equipment.

This account should include the cost of repairing station apparatus, such as telephone sets, intercommunicating sets, bells, b-ackboards, desk stands, coin boxes, protectors, battery boxes, batteries, cords, and telephone and telegraph instruments or parts thereof; interior block wires; private branch exchange switchboards, distributing frames, and switchboard cables, and booths and special fittings for same, such as desks, chairs, fans, and cash registers.

Note.—The cost of renewals of batteries at stations is not chargeable to this account, but to account No. 628, "Transmission Power."

606. Repairs of Buildings and Grounds.

This account should include the cost of repairing general offices, central offices, test stations, or other telephone offices and the fixtures (except telephone apparatus) therein, such as elevators, plumbing, apparatus for heating, lighting, ventilating, and power; and the cost of maintaining yards and grounds, with their fences, sidewalks, sewers, etc., appurtenant to such buildings. Charge also to this account the cost of repairing shops, stores, stables, and garages, and permanent fixtures therein.

607. Station Removals and Changes.

This account should include the cost of disconnecting and removing and of changing the location of all plant classified as subscribers' station equipment (as defined in account No. 230, "Station Equipment") including freight and cartage on such equipment and material as is sent to storehouse.

(1) When stations are removed (not merely changed in location) from subscribers' premises, the original cost (estimated, if not known) of the station should be credited to the appropriate fixed capital accounts, and the cost of the instruments, private branch exchange apparatus, booths, and fittings should be charged to account No. 122, "Materials and Supplies," while the cost of installation, including inside wires, or interior block wires, and that portion of aerial wire which could be used only at the subscribers' premises from which the station is removed, less the value of any salvage, should be charged to this account.

NOTE.—When extensive replacements are made of subscribers' station equipment, or of drop or block wiring taken out of service because of inadequacy, or obsolescence, as when a magneto system is changed to a common battery or when open wire distribution is replaced by interior block construction, the cost of making such replacements should be handled through the regular construction and depreciation accounts, and should not be included in the above account.

[fol. 11622] (2) If wiring left from previous installations is reused either on same or other premises, the gain should be credited to this account. This includes the gain on inside wires and interior block wires and on that portion of aerial wire which could be used only at subscribers' premises.

(3) When stations are disconnected but left on premises, charge to this account the cost of disconnecting, and when reconnected, the cost of reconnecting.

(4) When station location or service is changed, charge to this account the cost of such changes, less the amount, if any, properly chargeable to fixed capital accounts for actual additions to plant.

(5) Credit to this account amounts charged subscribers for moves and changes.

608. DEPRECIATION OF PLANT AND EQUIPMENT.

Charge to this account monthly the amount estimated to be necessary to cover the depreciation accruing during the month in the company's tangible fixed capital (except depreciation provided in "Clearing Accounts," Nos. 701, 702, and 703). Amounts charged to this account should be concurrently credited to account No. 102, "Reserve for Accrued Depreciation—Cr." (See sec. 23, p. 67.)

609. EXTRAORDINARY DEPRECIATION.

This account should be charged monthly with such an amount as will, through its regular application, amortize any amount that may be carried in suspense on account of extraordinary casualties and unanticipated reconstruction. (See sec. 24, p. 68.)

610. OTHER MAINTENANCE EXPENSES.

This account should include cost of repairing telephone plant and equipment not provided for elsewhere.

611. REPAIRS CHARGED TO RESERVES—CR.

Credit to this account and charge concurrently

account No. 102, "Reserve for Accrued Depreciation—Cr.," an amount equal to the cost of extraordinary repairs made for which provision had been made in that reserve; also, credit to this account and charge concurrently to the insurers or to the insurance reserve an amount equal to the cost of repairs made necessary by casualties, when such cost is covered by insurance or an insurance reserve. (See sec. 21, p. 66.)

II. TRAFFIC EXPENSES.

620. CENTRAL OFFICE SUPERINTENDENCE.

This account should include the cost of all central office superintendence as provided in the following subaccounts:

621. *Traffic Superintendence.*

This account should include the pay and traveling expenses of officers and their assistants when directly in charge of traffic, either for the company as a whole [fol. 11623] or a territorial subdivision; also cost of office supplies, stationery, and printing; janitor service, light, heat, and miscellaneous office expenses if separate offices are maintained for such employees.

622. *Service Inspection.*

This account should include the pay and expenses of service inspection forces, including all employees on this work not engaged in the regular handling of the traffic.

623. *Clerical Operating Wages.*

This account should include the pay of clerks, stenographers, and office boys engaged in traffic work in central office operating rooms.

624. OPERATORS' WAGES.

This account should include the pay of chief operators, assistant chief operators, monitors, supervisors, information operators, directory operators, operators employed in the distribution of tickets to other operators, operators engaged in quoting toll rates and charges, switchboard operators, telegraph operators, and all other operators employed in the operation of the central office equipment.

625. CENTRAL OFFICE SUPPLIES AND EXPENSES.

This account should include the cost of all central office supplies and expenses as provided in the following subaccounts:

626. *Rest and Lunch Rooms.*

This account should include the cost of operating the retiring, rest, and lunch rooms for central office employees, including the cost of lunches provided for such employees. Credit to this account amounts received for lunches served.

627. *Operators' Schooling.*

This account should include the expenses of training new operators (whether a school is maintained or not), including wages paid them for which no service is rendered, the salaries and expenses of instructors, and supplies furnished to schools for operators.

628. *Transmission Power.*

This account should include the cost of power purchased for transmitting traffic and for operating signals; the cost of renewing local and central office batteries; and the cost of labor employed and supplies consumed in operating the generating plant and storage batteries for transmitting current or for operating signals.

629. *Central Office Stationery and Printing.*

This account should include the cost of all postage, stationery, stationery supplies, and printing for use of central offices.

630. *Messenger Service.*

This account should include pay and expenses of messengers employed in delivering messages and notifying persons of calls at telephone stations.

[fol. 11624] 631. *Miscellaneous Central Office Expenses.*

This account should include the cost of water, ice, fuel, lights, towels, toilet supplies, and of janitor service and other care of central offices.

632. Pay Station Expenses.

This account should include all traffic expenses, except commissions and central office operating expenses, incurred in connection with the operation of public pay stations.

633. Other Traffic Expenses.

This account should include all traffic expenses not elsewhere provided for.

Note.—Rent paid for central offices is chargeable to account No. 331, "Rent Deductions for Telephone Offices," and not to this account.

III. COMMERCIAL EXPENSES

640. COMMERCIAL ADMINISTRATION.

This account should include the pay and expenses of officers and their office forces directly in charge of the commercial department, either for the company as a whole or for a territorial subdivision; the pay and expenses of employees when engaged in preparing contract orders, handling unsolicited contracts or contract changes including miscellaneous relations with subscribers and patrons not specifically assignable to promotion, collection, or directory expenses. Charge also to this account the cost of postage, printing, and stationery; janitor service, light, heat, and miscellaneous office expenses if separate offices are maintained for such employees.

NOTE.—This account may include the entire pay and expenses of employees of the commercial department who are only incidentally engaged in duties in connection with promotion, collection, and directories; if such employees are assigned all or part of their time to such duties their pay and expenses should be charged proportionately to the accounts provided for such expenses.

641. PROMOTION EXPENSES.

This account should include the pay and expenses of employees and the cost of demonstrations, advertising, and canvassing designed to promote the extension of the company's business, as provided for in the following subaccounts:

642. *Advertising.*

This account should include salaries and expenses of the advertising manager, his assistants and clerks; cost of commercial advertisements in newspapers or magazines; posters, bulletins, advertising sundries, booklets, and all related items; also minor rents and cost of installing and operating telephones in public places wholly for demonstration purposes.

643. *Canvassing.*

This account should include expenses incurred in soliciting new business of for changing or renewing existing service, including the pay and expenses of canvassers.

[fol. 11625] 644. *Sublicensee Relations.*

This account should include expenses incurred in developing the exchange of business with sublicensee companies and independent connecting telephone companies.

645. Collection Expenses.

This account should include the cost of accounting for and collecting the revenues of the company, as provided for in the following subaccounts:

646. *Revenue Accounting.*

This account should include the cost of keeping accounts with subscribers and rendering bills for revenue service, including the cost of postage, stationery, and printing, and pay and expenses of bookkeepers and all clerks in accounting department having to do with subscribers' accounts.

647. *Revenue Collecting.*

This account should include the expenses of the collection bureau, including postage, stationery, and printing, collectors' salaries or commissions, car fares, cost of badges, and of delivering bills.

648. *Pay Station Commissions.*

This account should include commissions allowed for handling exchange and toll service messages from public pay stations.

649. Directory Expenses.

This account should include the cost of preparing, printing, and distributing directories, including the cost of soliciting advertisements for directories. (See account No. 132, "Prepaid Directory Expense.")

650. Other Commercial Expenses.

This account should include all commercial expenses not provided for elsewhere.

IV. GENERAL AND MISCELLANEOUS EXPENSES

660. General Office Salaries.

This account should include the matters provided for in the following subaccounts:

661. *Salaries of General Officers.*

This account should include the salaries of the chairman of the board, president, vice president, secretary, treasurer, comptroller, general auditor, general man-

ager, general superintendent, and all other officers whose jurisdiction extends to the operations of the company as a whole.

662. *Salaries of General Office Clerks.*

This account should include the salaries and wages of bookkeepers, paymasters, cashiers, stenographers, and all other clerks employed in the general office, except those engaged in revenue accounting and collecting.

[fol. 11626] 663. GENERAL OFFICE SUPPLIES AND EXPENSES.

This account should include the matters provided for in the following subaccounts:

664. *Expenses of General Officers and Clerks.*

This account should include the traveling and incidental expenses of general officers and other general office employees.

665. *General Office Stationery and Printing.*

This account should include the cost of all postage, stationery, stationery supplies, and printing for use in general offices, except that used in revenue accounting and collecting.

666. *Other General Office Supplies and Expenses.*

This account should include the cost of office supplies (other than postage, stationery, and printing), repairs of office furniture and replacements of such furniture as has not been capitalized; cost of telegrams and of any special telephone service; wages of janitors, porters, and messengers; and other miscellaneous expenses of general offices.

NOTE.—Rents of general offices (less such estimated cost, if any, as is included to cover the expense of furnishing, heating, and lighting them by the lessor) should be charged to account No. 331, "Rent Deductions for Telephone Offices."

667. GENERAL LAW EXPENSES.

This account should include all law expenses (except those incurred in the defense and settlement of damage claims), including pay and expenses of all counsel, solicitors, and attorneys, their clerks and attendants, janitor service, light, heat, and other expenses of their offices; cost of law books, printing briefs, legal forms, testimony, reports, etc.; fees and retainers for services

of attorneys not regular employees; court costs and payments of special, notarial, and witness fees not provided for elsewhere; expenses connected with taking depositions; and all law and court expenses not provided for elsewhere.

NOTE.—The compensation of the general solicitor or counsel or other attorneys engaged partly in the defense or settlement of damage suits and partly in other legal work should be properly apportioned between this account and account No. 670, "Law Expenses Connected with Damages."

668. INSURANCE.

This account should include premiums paid to insurance companies for fire, fidelity, boiler, casualty, burglar, and all other insurance. Charge also to this account and credit account No. 169, "Insurance and Casualty Reserves," amounts set aside as an insurance reserve.

This account should be credited and the proper fixed capital account or accounts concurrently charged with the cost of insurance applicable to construction work.

NOTE.—In annual reports to the Commission the company will be required to report the charges made to this account for the various kinds of insurance, and for self-insurance.

[fol. 11627] 669. ACCIDENTS AND DAMAGES.

This account should include all expenses (other than law expenses) incurred on account of persons killed or injured and on account of property of others damaged when such expenses have not been provided for by insurance or by a reserve. It includes the pay and expenses of claim agents, investigators, and adjusters; wages paid employees if absent on account of injury; fees and expenses of surgeons and doctors; nursing, hospital attendance, medical and surgical supplies, fees and expenses of coroners and undertakers, and contributions to hospitals; also amounts paid in settlement of personal injury or damage claims.

This account should be credited and the proper subdivisions of fixed capital accounts concurrently charged with the expenses of accidents and damages incident to construction work.

670. LAW EXPENSES CONNECTED WITH DAMAGES.

This account should include all law expenses connected with the defense or settlement of damage claims, including a proper proportion of the salaries and expenses of the general solicitor or counsel, and salaries, fees, and expenses of attorneys engaged in this work; fees of court stenographers and other court expenses; the cost of law books, printing briefs, court records, and similar papers in connection with such cases.

This account should be credited and the proper subdivisions of fixed capital accounts concurrently charged with law expenses incident to damage claims arising out of construction work.

671. MISCELLANEOUS GENERAL EXPENSES.

This account should include the matters provided for in the following subaccounts:

672. *Relief Department and Pensions.*

This account should include pensions or other benefits paid to employees or representatives of former employees and expenses in connection therewith; salaries and expenses incurred in conducting a relief department, and contributions made to such department.

673. *Telephone Franchise Requirements.*

This account should include the cost of all service and materials and supplies furnished to municipal corporations in compliance with franchise requirements and for which no payment is received by the company; also of all direct expense, such as paving and other like matters, incurred in compliance with such requirements and for which no reimbursement is received by the company. This does not include such expense incurred in connection with construction or repairs, which should be charged to fixed capital or maintenance accounts. Amounts charged to this account for which there is no direct money outlay should be credited to account No. 676, "Telephone Franchise Requirements—Cr."

[S. 11628] 674. *Amortization of Franchises and Patents.*

This account should include each month the amount necessary to cover such portions of the life of limited franchises and patents as has expired or been consumed during the month. The amount so charged should be

concurrently credited to account No. 103, "Reserve for Amortization of Intangible Capital—Cr."

NOTE.—The amount charged to this account should be based upon a rule determined by the accounting company, the purpose and effect of such rule being to accumulate by charges equitably distributed throughout the life of any franchise or patent, a reserve that will, at the expiration of its life, equal the original cost.

675. *Other General Expenses.*

This account should include such incidental general expenses as are not provided for in the foregoing accounts, such as cost of publishing notices of stockholders' meetings, of election of directors, annual reports in newspapers, and of dividends declared, and fees and expenses paid to directors, expenses of transfer agents, and listing of stocks on exchange.

676. *Telephone Franchise Requirements—Cr.*

This account should include the amounts included in account No. 673, "Telephone Franchise Requirements," for which there is no actual money outlay.

CLEARING ACCOUNTS

[Required of Class A and Class B Companies]

The following accounts are provided for certain expenses which usually affect several classes of operations but need to be brought together in one account in order that the total of the expenses may be known and properly distributed.

701. SHOP EXPENSE.

This account or appropriate subaccounts should be arranged so as to record separately the expenses of the general shops as follows: (1) Salaries and wages of shop employees; (2) personal and incidental expenses of such employees; (3) materials and supplies for general shop use; (4) repairs of shop tools and machinery; (5) rent paid for shop buildings; (6) depreciation of shop tools, machinery, and appliances.

The shop expense account should be cleared by apportioning the total amount of the expenses to the various jobs on an equitable basis.

702. STABLE AND GARAGE EXPENSE.

This account or appropriate subaccounts should be

arranged so as to record separately the expenses of stables and garages as follows: (1) Salaries and wages of drivers, chauffeurs, stablemen, garagemen, and other employees in stables and garages; (2) personal and [fol. 11629] incidental expenses of such employees; (3) materials and supplies, including fuel and gasoline, harness, tires, and other supplies for stables and garages; (4) repairs of automobiles and other vehicles and harness; (5) rent paid for buildings, horses and vehicles; (6) depreciation on vehicles, horses, harness, etc., including losses unprovided for by reserves or insurance.

Credit to this account any charges for service performed for others.

A record should be kept of the use of teams and automobiles, and the total expense should be apportioned to the proper accounts according to use, or the debits to the expense accounts may be made at rates per hour of service which have been found to be fair and to distribute the total expense equitably.

703. Tool Expense.

Charge to this account all expense for tools (except shop tools and tools carried as supplies unissued). It includes (1) the cost of small hand tools of which no account is kept after issue; (2) the cost of repairing tools; (3) the cost of tools lost or stolen; (4) depreciation on tools taken out of service because of breakage or other deterioration.

This account should be cleared by adding to the expense of repairs and cost of plant installed such amounts as will equitably distribute the total expense for tools.

704. Supply Expense.

Charge to this account or to appropriate subaccounts all expenses (except insurance and taxes) incurred directly in connection with the purchase, storage, handling, and distribution of materials and supplies and stationery. It includes (1) the pay and expenses of purchasing agents, managers of stores, clerks, and laborers; (2) rents paid for stores; (3) cost of lighting and heating; (4) undistributed transportation charges; (5) discounts recovered through prompt payment of bills for materials and supplies when such discounts

can not be assigned to the particular bills; (6) overages or shortages in the materials and supplies account disclosed by inventories which can not be assigned to specific accounts; and (7) the estimated depreciation on materials and supplies due to breakage, leakage, shortage, and wear and tear.

This account should be cleared by adding to the cost of materials and supplies passing through stores a suitable loading charge which will equitably distribute the total cost of conducting the stores and by adding to the cost of such supplies as are bought by the purchasing department a pro rata share of the total expense for the purchasing department.

[fol. 11630] 705. ENGINEERING EXPENSE.

Charge to this account or to appropriate subaccounts all expenses for engineering so as to show separately the following: (1) Salaries and wages; (2) personal and incidental expenses of engineering department employees; (3) rent paid for office and (4) office expenses.

This account should be cleared by apportioning the total expenses to operating expenses and fixed capital accounts on the basis of service rendered, as determined by the actual time devoted to particular jobs or on an equitable basis fixed by the officers of the company.

706. PLANT SUPERVISION EXPENSE.

Charge to this account the cost of general supervision of the maintenance and construction of the plant where a separate department of the company's organization is charged with such supervision. It includes the pay and expenses of the plant supervising officers, such as the general plant superintendent, district plant superintendent, plant engineers and their office and field forces, charged with planning for and superintending the work of maintenance and plant construction.

This account or appropriate subaccounts should be so arranged as to show in detail the expenses of the plant supervision department as follows: (1) Salaries and wages; (2) personal and incidental expenses of employees; (3) rent paid for offices; and (4) office expenses.

This account should be cleared by charging directly to the appropriate accounts such expenses as can be allocated to particular pieces of work and by charg[illegible]

out the balance on the basis of labor employed in all construction or maintenance work in progress.

NOTE.—The pay of general foremen and foremen in direct charge of jobs should be included in the cost of the job and not charged to this account.

707. HOUSE SERVICE EXPENSE.

This account should include the expenses pertaining to the operation of offices and buildings, whether owned or rented by the company, when such expenses can not be allocated as they accrue to the operating expense accounts and other accounts. This account includes fuel, heat, light, power, elevator service, janitor service, and like expenses, but does not include rents, insurance, taxes, and maintenance expenses.

This account should be cleared by apportioning the entire expense to the operating expenses and other accounts on basis of the use made of such property.

[fol. 11631] Supplement to First Issue of the Uniform System of Accounts for Telephone Companies

Class A and Class B

As Prescribed by the Interstate Commerce Commission in Accordance With Section 20 of the Act to Regulate Commerce

Effective on January 1, 1915

Washington
Government Printing Office
1914

[fol. 11632] The Interstate Commerce Commission

James S. Harlan, of Illinois.
Judson C. Clements, of Georgia.
Edgar E. Clark, of Iowa.
Charles C. McChord, of Kentucky.
Balthasar H. Meyer, of Wisconsin.
[illegible] C. Hall, of Colorado.
[illegible]throp M. Daniels, of New Jersey.
[illegible]ge B. McGinty, Secretary.

[fols. 11633-11634] Order

At a General Session of the Interstate Commerce Commission, held at its office in Washington, D. C., on the 22d day of December, 1914.

The subject of a Uniform System of Accounts to be prescribed for and kept by telephone companies being under consideration, the following order was entered:

It is ordered, That the Supplement to the First Issue of the Uniform System of Accounts for Telephone Companies, Class A and Class B, with the text pertaining thereto, a copy of which is now before this Commission, be, and the same is hereby, approved; that a copy thereof, duly authenticated by the Secretary of the Commission be filed in its archives, and a second copy thereof, in like manner authenticated, in the office of the Division of Carriers' Accounts; and that each of said copies so authenticated and filed shall be deemed an original record thereof.

It is further ordered, That the said Supplement, with the text pertaining thereto, be, and the same is hereby, prescribed for the use of Class A and Class B telephone companies (those having annual operating revenues exceeding $50,000), subject to the provisions of the Act to Regulate Commerce as amended; and that a copy of the said Supplement be sent to each and every such carrier and to each and every receiver or operating trustee of any such carrier.

It is further ordered, That January 1, 1915, be, and is hereby, fixed as the date on which the said Supplement shall become effective.

By the Commission:

George B. McGinty, Secretary. (Seal.)

[fol. 11635] Introductory Letter

Interstate Commerce Commission,

Division of Carriers' Accounts

Washington, December 22, 1914.

To Class A and Class B Telephone Companies:

The Uniform System of Accounts for Telephone Companies, Class A and Class B, became effective on January 1, 1913.

It is found advisable to add an additional balance-sheet account to take care of deferred credit items not covered

accounts Nos. 168, 169, and 170. Account No. 170A, "Other deferred credit items," is added to cover suspense account credit balances that are not provided for elsewhere.

With this exception, no changes have been made in the Uniform System of Accounts for Telephone Companies, Class A and Class B.

Fred W. Sweney, Chief Examiner of Accounts.

[fol. 11636] Supplement to the First Issue of the Uniform System of Accounts for Telephone Companies, Class A and Class B.

Balance-Sheet Accounts

Add the following to the text explanatory of balance-sheet accounts on page 29:

170A. OTHER DEFERRED CREDIT ITEMS.

This account shall include suspense account credit balances that can not be entirely cleared and disposed of until additional information is received, and other items of the nature of deferred credits not provided for elsewhere. It should include such matters as credit balances in clearing accounts, items awaiting adjustment between accounts, amounts to be spread over a stated period not provided for elsewhere, and similar items.

[fols. 11637-11638] Company Wide Case, Part 2

Accounting Bulletin No. 11

Interpretations of Accounting Classifications Embodied in the Uniform Systems of Accounts for Telephone Companies

(Classes A, B, and C)

Prescribed by the Interstate Commerce Commission in Accordance with Section 20 of the Act to Regulate Commerce

Effective on July 1, 1916

Washington

Government Printing Office

1916

[fol. 11639] The Interstate Commerce Commission

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[illegible]on C. Clements.

Edgar E. Clark.
James S. Harlan.
Charles C. McChord.
Henry C. Hall.
Winthrop M. Daniels.
George B. McGinty, Secretary.

[fol. 11640] Order

At a General Session of the Interstate Commerce Commission, held at its office in Washington, D. C., on the 26th day of June, A. D. 1916.

The subject of a Uniform System of Accounts to be prescribed for and kept by telephone companies being under consideration, the following order was entered:

It is ordered, That the interpretations of the accounting classifications for telephone companies, prepared under the direction of this Commission and embodied in printed form to be hereafter known as Accounting Bulletin No. 11, and now before this Commission, be, and the same are hereby, approved; that a copy of said bulletin duly authenticated by the Secretary of the Commission be filed in its archives, and a second copy thereof, in like manner authenticated, in the office of the Division of Carriers' Accounts; and that each of said copies so authenticated and filed shall be deemed an original record thereof.

It is further ordered, That the accounting methods directed in the interpretations contained in the said Accounting Bulletin No. 11 be, and they are hereby, prescribed for the use of telephone companies having annual operating revenues exceeding $10,000, and subject to the provisions of the Act to Regulate Commerce, as amended, in the keeping and recording of their accounts.

It is further ordered, That July 1, 1916, be, and it is hereby, fixed as the date on which the said Accounting Bulletin No. 11 shall become effective, the same to remain in effect until otherwise ordered by the Commission.

By the Commission.

George B. McGinty, Secretary. (Seal.)

[fol. 11641] Introductory Letter

Interstate Commerce Commission,

Division of Carriers' Accounts

Washington, June 26, 1916.

To Telephone Companies (Classes A, B, and C):

Systems of accounts for telephone companies subject to the jurisdiction of the Interstate Commerce Commission have been issued under the authority contained in section 20 of the Act to regulate commerce. The Uniform System of Accounts for Class A and Class B Telephone Companies became effective January 1, 1913, and a supplement thereto became effective on January 1, 1915. The Uniform System of Accounts for Class C Telephone Companies became effective on January 1, 1915. This accounting bulletin contains answers to accounting questions which have been raised since the issuance of the systems of accounts and is published in order that uniformity may be had in the application of the rules laid down in the systems of accounts. It is supplementary to, and should be used in conjunction with, the systems of accounts prescribed for Class A, Class B, and Class C companies.

In the preparation of this bulletin the Commission has had the cooperation of a joint accounting committee representing practically all of the large telephone companies and a large number of the small companies. This bulletin was submitted in tentative form to the commissions of the several States having supervision of telephone companies and criticisms and suggestions were invited. Those received have been given careful consideration in the completion of the bulletin as now issued.

Fred W. Sweney, Chief Examiner of Accounts.

[fol. 11642] Interstate Commerce Commission Accounting Bulletin No. 11

Interpretations of Accounting Classifications Embodied in the Uniform Systems of Accounts for Telephone Companies

Note.—In the answers to cases references are usually to the Class A and Class C accounts. Where the accounts shown are for Class A companies and the same ac-

counts are not prescribed for Class B companies in the Uniform System of Accounts, Class B companies should interpret the answers as applying to their particular account of which the Class A account is a subdivision. Where no reference is given to specific accounts the case applies to all three classes of companies unless it specifically indicates otherwise.

Case 1

Query. Is it required that the titles of the accounts carried on the company's books correspond with the titles of accounts in the Uniform Systems of Accounts?

Answer. The Uniform Systems of Accounts prescribed by the Commission contain the titles and texts of the various accounts and require that companies keep their accounts in conformity therewith. Balance-sheet accounts which are clearly summaries of other accounts are not required to be set up on the books of the company (see sec. 3, p. 13, of the Uniform System of Accounts for Class A and B companies). All accounts kept on the company's books shall conform in titles to those prescribed by the Commission except as follows:

(1) Subaccounts as provided in section 1, page 9, of the Uniform Systems of Accounts and such subdivisions of prescribed balance-sheet accounts as are permitted (see sec. 3, p. 13, of the Uniform System of Accounts for Class A and B companies). All such subaccounts or subdivisions shall give reference by title, number, or both, to the accounts of which they are subdivisions. When such subaccounts or subdivisions are maintained, it is not required that the main account of which they are subdivisions shall be kept on the company's general books.

(2) Experimental or temporary accounts for which special provision is made in the Commission's orders on page 6 of the Uniform Systems of Accounts.

(3) Clearing accounts (other than those provided for Class A and B companies) necessary in making the proper distribution of items to appropriate primary accounts.

Case 2

Query. To what extent should detailed information shown in the general books of telephone companies?

Answer. The records shall be kept with sufficient particularity to show fully the facts pertaining to all entries made in the accounts. Where the full information is not recorded in the general books, the entries therein shall be supported by other records in which the full details shall be shown. Such general book entries shall contain sufficient reference to the detail records to permit ready identi- [fol. 11643] fication of the latter, and the detail records shall be kept in such manner as to be readily accessible when required for examination by representatives of the Interstate Commerce Commission.

Case 3

Query. What is the significance of the term "balance sheet," as used in section 5, page 13, of the Uniform System of Accounts for Class A and B companies?

Answer. The balance sheet referred to in section 5 is the balance sheet contained in the reports required by the Interstate Commerce Commission.

Case 4

Query. May account No. 102, "Reserve for accrued depreciation—Cr.," (Class C, account No. 185), be subdivided between the amount applicable to fixed capital (or plant and equipment) installed prior to the effective date of the system of accounts and that installed since that date?

Answer. Yes; but the subdivision is not required. Section 1, page 9, of the Uniform Systems of Accounts for Class A, B, and C companies permit the subdivision of any account, provided the integrity of the main account is not impaired.

Case 5

Query. If subaccounts for "reacquired securities," referred to in section 5, page 13, of the Uniform System of Accounts for Class A and B companies, are carried on a company's ledger, are such subaccounts debit or credit accounts when appearing (1) under an asset account and (2) under a liability account?

Answer. Such subaccounts are debit accounts, when under an asset account; and credit accounts, when under a liability account. The subaccounts are of the same nature as the principal accounts of which they are a part.

Case 6

Query. How should securities, sometimes termed "treasury securities," signed and sealed and placed with the proper officer for sale and delivery, be accounted for in the balance-sheet accounts?

Answer. The same treatment shall be accorded "treasury securities" as is provided for "reacquired securities" in section 5, page 13, of the Uniform System of Accounts for Class A and B companies. (See Case 5.)

Class C companies may carry such securities at par in account No. 110, "Securities," and in account No. 160, "Capital stock," or No. 165, "Funded debt," as may be appropriate, but in stating the balance sheet in reports to the Interstate Commerce Commission the par value of such securities shall be shown as deductions from the totals of these accounts.

Case 7

Query. What should be the accounting for a note carried in account No. 105, "Investment securities" (Class C, account No. 110), upon which payment of principal has been defaulted?

Answer. Transfer to account No. 117, "Bills receivable" (Class C, account No. 120), or to account No. 110, "Advances to system corporations for construction, equipment, and betterments" (Class C, account No. 120), as may be [fol. 11644] appropriate. If the asset is of doubtful value, the transfer may be to account No. 136, "Other suspense" (Class C, account No. 150), pending the final disposition of the matter.

Case 8

Query. What should be the accounting for accruals of depreciation on investments in physical property carried in Class A and B account No. 111, "Miscellaneous investments" (Class C, account No. 105)?

Answer. Charge the accruals to account No. 303, "Other operating expenses" (Class C, account No. 340), if on operated property, or to account No. 320, "Rent expense" (Class C, account No. 340), if on nonoperated property, and credit account No. 170A, "Other deferred credits" (Class C, account No. 190).

Case 9

Query. What should be the accounting for commissions paid to brokers for the purchase of the securities of other companies?

Answer. The amount of such commissions shall be considered as a part of the cost of the securities purchased.

Case 10

Query. To what account should be charged the cost of buildings and land not used in telephone operations and held for sale?

Answer. Account No. 111, "Miscellaneous investments" (Class C, account No. 105).

Case 11

Query. To what account should be charged the cost of buildings built to rent on land which is held for future central office or other telephone purposes?

Answer. The cost of such buildings shall be charged to account No. 111, "Miscellaneous investments" (Class C, account No. 105). The cost of land held for future telephone purposes shall be charged to account No. 211, "Land" (Class C, account No. 210).

Case 12

Query. What should be the accounting for rents received from and expenses in connection with property carried in account No. 111, "Miscellaneous investments" (Class C, account No. 105), and leased to others?

Answer. Credit rents received to account No. 311, "Miscellaneous rent revenues" (Class C, account No. 320), and charge expenses to account No. 320, "Rent expense" (Class C, account No. 320).

Case 13

Query. What should be the accounting for profits realized or losses sustained when securities of other companies carried in account No. 105, "Investment securities," or account No. 116, "Marketable securities" (Class C, account No.), are sold for more or less than the value at which carried on the accounting company's books?

Answer. Credit profits from sale of securities to account No. "Miscellaneous additions to surplus" (Class C,

account No. 195), and charge losses to account No. 417, "Other deductions from surplus" (Class C, account No. 195), except where provision for loss has been made in a reserve account.

[fol. 11645] Case 14

Query. What is the general distinction between Class A company accounts No. 113, "Cash," and No. 114, "Special deposits"?

Answer. Account No. 113 should include all items of cash or deposits which are subject to the control of the company and available for current general requirements.

Account No. 114 should include all items of cash or special deposits which, although remaining "working assets" of the company, are not available for current requirements. (See Case 22.)

"Time Deposits" (usually covered by certificates of deposit), although technically not available for current requirements, as a practical matter generally are available and, if such is the case, may be included in account No. 113.

Case 15

Query. Is it required that Class A company account No. 114, "Special deposits," be set up to cover declared dividends?

Answer. No. Dividends may be paid from general cash, in which event it is not required that account No. 114 be used. This account should be used only when special deposits for this purpose are actually made.

Case 16

Query. Should the term "deposits to pay declared dividends and matured interest" in the definition of Class A company account No. 114, "Special deposits," be held to cover an undivided sum paid to mortgage trustees in satisfaction of the interest on a bond issue?

Answer. No. If the payment to the trustees satisfies the liability the amount should be charged to the appropriate interest liability accounts, and account No. 114 is not involved.

Case 17

Query. Is it required that all materials and supplies be carried through the materials and supplies account?

Answer. No. Materials and supplies purchased for a specific project or for immediate use may be charged directly to the accounts affected and need not be carried through account No. 122, "Materials and supplies" (Class C, account No. 135).

Case 18

Query. What should be the accounting for discounts realised through prompt payment and interest payable through delayed payment of bills for materials and supplies?

Answer. Materials and supplies shall be charged to the accounts at their actual cost in cash, or its equivalent, to the accounting company.

Discounts realized for the prompt payment of bills shall, as far as possible, be applied as credits to the accounts charged with the particular bills or invoices involved.

Discounts realized which can not be credited to the accounts charged with the particular bills or invoices involved shall be credited to account No. 704, "Supply expense" (Class C, account No. 135).

Interest on delayed payments shall be charged to account No. 336, "Other interest deductions" Class C, account No. 330).

[fol. 11646]

Case 19

Query. Do the Uniform Systems of Accounts require that assets be specifically set aside to cover sinking fund appropriations?

Answer. No. The setting aside of assets usually depends upon the provisions of the mortgage or upon the policy of the company. If assets are set aside they shall be carried in account No. 125, "Sinking fund assets" (Class C, account No. 140).

Case 20

Query. What should be the accounting for payments received and expenses incurred in the performance of custom work for others?

Answer. The expenses, including percentages added for supervision, use of tools, profit, etc., may be charged and payments received may be credited to a suspense account carried under account No. 120, "Miscellaneous accounts receivable" (Class C, account No. 130); any net income from such transactions shall be credited to account No. "Miscellaneous nonoperating revenues" (Class C,

account No. 320). If the amounts involved are small, th expense may be charged to the appropriate operating ex pense accounts and the payments received shall, in such cases, be credited to the accounts previously charged.

Case 21

Query. What should be the accounting for amounts paid or received for options to bind a proposed purchase, sale or lease?

Answer. Amounts paid for options shall, pending their final disposition, be charged to account No. 136, "Other sus pense" (Class C, account No. 150). If the general project for which the option was obtained is finally carried out the cost of the option shall be considered as part of the price or rental paid and charged to the appropriate asset income, or other account. If the general project is finally abandoned, the cost shall be charged to account No. 417 "Other deductions from surplus" (Class C, account No 195).

Amounts received for options given by the company shall pending their final disposition, be credited to account No 170A, "Other deferred credit items" (Class C, account No 190). If the transaction is made as contemplated, the amount received shall be considered as a part of the price or rental received and credited to the appropriate accounts If the option is forfeited, the amount originally received by the company shall be credited to account No. 401, "Mis cellaneous additions to surplus" (Class C, accoun No. 195)

Case 22

Query. To what account should be charged amounts de posited with municipalities to guarantee the proper restora tion of street paving and other deposits with public authori ties, the making of which does not rest solely within the company's discretion?

Answer. If it is probable that the funds can be with drawn within one year from the date of deposit, charge account No. 114, "Special deposits" (Class C, account No 115). If it is probable that funds can not be withdrawn within one year charge account No. 136, "Other suspense" (Class C, account No. 150), since in such cases the deposits could not be considered working assets of the company. (See Case 14.)

[fol. 11647]

Case 23

Query. Should notes, given when money is borrowed under an arrangement requiring a series of partial payments which commence within a year but extend over a period longer than one year, be treated as funded debt or notes payable?

Answer. Such notes shall be treated as funded debt and credited to account No. 153, "Funded debt" (Class C, account No. 165).

Case 24

Query. A company makes deductions monthly from the salaries of its employees and credits the amounts deducted to a hospital fund account. Against this account are charged the expenses of employees at private hospitals. In what account on the balance-sheet statement shall the liability for the unexpended portion of such funds be shown?

Answer. Account No. 170, "Liability on account of provident funds" (Class C, account No. 190).

Case 25

Query. Section 9, page 32, of the Uniform System of Accounts for Class A and B companies provides that all property having an expected life of more than one year (except small tools) shall be charged to fixed capital. There are other items of small value, which, while having an expectation of life of more than one year, are difficult to keep record of and are likely to be lost. May such items be charged direct to operating expenses?

Answer. Individual items of small value (e. g., amounts less than $5) classable as general equipment under accounts Nos. 260 to 265 (Class C, account 260), even though having an expectancy of life of more than one year, may be charged direct to the operating expense accounts or through the clearing accounts.

Case 26

Query. How should the "term of life" of items included in account No. 204, "Other intangible capital," be computed, especially in connection with those items referred to in section 13 of the Uniform System of Accounts for Class A and Class B companies?

Answer. The term of life of such intangible items should be determined by the purchasing company. In general, it

should represent that period during which the intangible value may be expected to exist in the property apart from the life of the physical units to which it is related.

Case 27

Query. When a going or completed plant has been purchased, how should the appraisal be made of duplicate or otherwise useless items which must be retired by the purchasing company?

Answer. If it is reasonably certain at the time when the appraisal is completed that some items of property must be disposed of within a year after the date of purchase, such items may be appraised at their salvage value; otherwise at "structural value" (see sec. 13, p. 33, of the Uniform System of Accounts, Class A and B companies). Particular care must be taken to follow these retirements so that upon completion the prescribed accounting will have been effected.

[fol. 11648] Case 28

Query. Does the term "structural value" as used in section 13, page 33, of the Uniform System of Accounts for Class A and B companies, mean structural value to the buyer or to the seller?

Answer. The structural value to the buyer is meant.

Class 29

Query. What is the scope of the word "appraisal" as used in section 13, page 33, of the Uniform System of Accounts for Class A and B companies?

Answer. The requirement that an appraisal be made for all property purchased does not mean that the properties should necessarily be physically inventoried. When other and more economical methods exist for obtaining, with reasonable accuracy, the information required in the appraisal, it is permissible to use such other methods. If a physical inventory is not taken, however, records shall be kept showing upon what basis the appraisal was made and the facts, expert opinions, and estimates upon which the figures were determined.

Case 30

Query. What items should be classified as "going or completed plant" under section 13, page 33, "Plant and

ment and other property purchased" of the Uniform System of Accounts for Class A and B companies?

Answer. The term "going or completed plant" is intended to cover only the entire plant of a telephone company or an important unit thereof; such as—

(1) A telephone company as a whole,
(2) An entire central office,
(3) A system of lines and stations within a given area, or
(4) A complete section of toll plant.

The purchase by one company from another of several poles and appurtenances, a switchboard, or other minor portions of plant shall be treated in the same manner as the purchase of materials and supplies; i. e., the purchasing company shall charge the fixed capital accounts at cost, as provided in section 10, page 33, of the Uniform System of Accounts for Class A and B companies.

Case 31

Query. How should the following sentence, appearing in section 14, page 34, of the Uniform System of Accounts for Class A and B companies, be interpreted: "The entry of the credit to the fixed capital account should cite, by name and page of book or other record, the original entry of cost of the thing withdrawn"?

Answer. These instructions should be applied literally when large units of property, such as buildings, automobiles, large units of repair-shop machinery, and, in general, all other items which the company recognizes and records separately on its books, are involved. When small items and certain relatively large items are handled in such a volume as to require the use of averages, which are based upon accurate records, it is permissible to use average unit costs, and in such cases it will not be necessary to cite the original entry of cost of the thing withdrawn.

[Vol. 11649]

Case 32

Query. When private branch exchanges and booths and special fittings are retired from service and the fixed capital accounts credited, to what account should the original installation expense be charged?

Answer. Retirements of private branch exchanges and booths and special fittings shall be accounted for as pro-

vided in section 14, page 34 (Class C, sec. 13, p. 12) of the Uniform System of Accounts.

The treatment for the installation expense of stations as provided in account No. 607 (Class C, No. 620) is intended only for the retirements of stations and is not applicable to this class of property.

Case 33

Query. When contractors perform construction work for the telephone company what should be the accounting for amounts received from or paid to them under the following conditions:

(1) Amounts received in accordance with the terms of contract for delay in completion of work.

(2) Amounts received because of defective workmanship or material.

(3) Amounts received because of abrogation of contract in whole or in part.

(4) Amounts paid for completion of work before time specified.

Answer. (1) Amounts received, under the terms of the contract, for delayed completion of work shall be apportioned and credited to the accounts to which the cost of the work was charged. If, however, in connection with delayed construction additional amounts are collected in reimbursement of expenses incurred by or revenues lost to the telephone company, such amounts shall be credited to the appropriate revenue or expense accounts. (See Case 90.)

(2) If the telephone company corrects the defects, the cost of correcting shall be charged to the plant accounts and the amounts received from the contractor shall be credited to the accounts which were charged with the contract price. If the telephone company accepts the work without correcting the defective condition and charges the plant accounts with the full contract price, any amount recovered from the contractor shall be credited to the accounts which were charged with the contract price.

(3) Amounts received because of abrogation of contract shall be credited to account No. 401, "Miscellaneous additions to surplus" (Class C, account No. 195).

(4) Amounts paid for completion of work before time specified shall be apportioned and charged to the accounts to which the cost of the work was charged.

Case 34

Query. What shall be the accounting for improvements on leased buildings?

Answer. In the case of leases where substantially the full benefit of improvements will be obtained, the cost of additions to, and betterments of, leased property shall be charged to a subaccount under the appropriate fixed capital (plant and equipment) accounts. Depreciation and retirements in connection therewith shall be treated in the same manner as on company-owned property.

In the case of leases where ordinarily the full benefit of improvements will not be obtained and where any permanent improvements usually revert to the lessor at the expiration of the lease, the cost of improvements, including the moving of partitions and providing awnings, screens, shades, window ventilators, etc., shall be charged to account No. 133, "Other prepayments," (Class C, account No. 145) [fol. 11650] and cleared over a suitable period to account No. 610, "Other maintenance expenses" (Class C, account No. 640). Ordinarily the clearance period should be the period of the lease, but a shorter period should be used if the conditions are such that the improvements will be retired before the expiration of the lease.

The ordinary current repairs, also minor rearrangements and changes in connection with the leased buildings, shall be charged to the appropriate maintenance or other operating expense accounts.

Case 35

Query. What should be the accounting for expenditures on property of others incurred in maintenance or construction work of the company?

Answer. Such expenditures, if borne by the company, shall be treated as a part of the cost of the work being constructed by the company, e. g., if in the construction of a toll line the company is obliged to relocate property of another company, the cost shall be charged to account No. 251, "Pole lines" (Class C, account No. 250).

Case 36

Query. What should be the accounting for donations received in aid of construction?

Answer. The cost of construction shall be charged to the fixed capital (or plant and equipment) accounts in accordance with the rules contained in the Uniform Systems of Accounts.

Donations received from States, counties, municipalities, and other governmental bodies shall be credited to a subaccount entitled "Grants in aid of construction," and carried under No. 171, "Surplus invested since December 31, 1912, in fixed capital" (Class C, account No. 195). While such donations should be separately carried under an appropriate liability account and not classified as surplus, they may, until such time as the systems of accounts are reissued, be carried under account No. 171 (Class C, No. 195), as the most available under the current systems of accounts.

Donations received from individuals, firms, and corporations shall be credited to account No. 401, "Miscellaneous additions to surplus" (Class C, account No. 195). If such donations are not subject to distribution as dividends, Class A and B companies shall also charge the amounts thereof to account No. 415, "Appropriations of surplus for construction, equipment, and betterments," and credit account No. 171, "Surplus invested since December 31, 1912, in fixed capital."

Case 37

Query. What should be the accounting when a company sells a part of its property for a lump sum?

Answer. The primary fixed capital (plant and equipment) accounts involved shall be credited with amounts carried therein with respect to the property sold. The difference between the total amount thus credited and the amount received shall be treated as provided in section 14, page 34, of the Uniform System of Accounts for Class A and B companies; section 13, page 12, for Class C companies.

Case 38

Query. What should be the accounting when a telephone company grants to others for a lump sum a so-called permanent right (not right of way) to use a part of its property, or acquires similar rights?

[fol. 11651] Answer. The amounts received from the granting of such rights shall be credited, in total, by the grantor to a subaccount "Property rights granted—Cr." under account No. 274, "Miscellaneous construction expenditures" (Class C, account No. 270).

The amounts paid for such rights shall be charged, in total, by the grantee to a subaccount "Property rights acquired" under account No. 274, "Miscellaneous construction expenditures" (Class C, account No. 270).

If the grantor subsequently reacquires any of the rights originally granted the subaccount "Property rights granted —Cr." shall be debited with the amount at which such rights are carried in that account. Similarly, if the grantee relinquishes any rights on the property of others, it shall credit the subaccount "Property rights acquired" with the amount at which such rights are carried in that account.

While these items differ from those usually carried in account No. 274, "Miscellaneous construction expenditures" (Class C, account No. 270) they may until such time as the systems of accounts are revised, be carried in that account under the subaccounts specified as the most available treatment under the current systems of accounts.

Case 39

Query. What should be the accounting for amounts paid for temporary rights, such as pole or other attachments (not right of way), on the property of others, and for amounts received for similar rights given?

Answer. If compensation therefor is paid or received currently, the company obtaining such rights shall charge amounts paid to the appropriate rent deduction accounts, while the company giving such rights shall credit the appropriate rent account under Operating Revenues or Income.

If a lump sum is paid or received in advance for such rights, that amount should be given the usual treatment accorded prepaid items and cleared to the appropriate rent deduction or rent revenue accounts during the period covered by the right.

Case 40

Query. Should the fixed capital accounts be charged with [illegible]portion of the pay and expenses of employees who are [illegible]ly engaged in maintenance and operation but who [illegible] part of their time to construction work?

Answer. An equitable proportion of the salaries and expenses of such employees may be charged to the fixed capital (or plant and equipment) accounts, but no charges shall be made to these accounts for merely incidental services of officers and employees whose time is regularly devoted to the operation and maintenance of the plant.

Case 41

Query. To what account should be charged fees and expenses of attorneys other than regular employees of the company engaged in the preparation of legal papers required in the merger of one company with another?

Answer. Account No. 201, "Organization" (Class C, account No. 200).

Case 42

Query. To what account should be charged the cost of plant or supplies given or leased to a municipality under the requirements of a franchise, minute, ordinance, resolution, contract, or other agreement?

[fol. 11652] Answer. If given as an initial consideration for a franchise extending for more than one year, charge account No. 202, "Franchises" (Class C, account No. 200); if given annually or at shorter periods charge account No. 673, "Telephone franchise requirements" (Class C, account No. 680).

If plant owned by the company is rented to a municipality without charge, charge first cost to the appropriate fixed capital (plant and equipment) accounts. Any maintenance costs incurred on such plant shall be charged to the appropriate maintenance accounts. (See Case 103.)

Case 43

Query. To what account should be charged the cost to the company of sidewalks on public streets abutting the company's property?

Answer. Account No. 211, "Land" (Class C, account No. 210).

Case 44

Query. What should be the accounting for pay station and other signs?

Answer. Signs shall be classified and accounted for as follows:

(1) General company signs, usually showing name of company and of a somewhat permanent character—

(a) Cut in stone or painted on buildings or general equipment: If in connection with company-owned buildings or equipment, charge appropriate fixed capital (or plant and equipment) account for buildings, general equipment, etc.

(b) Metal or wooden signs: Class as general equipment and charge appropriate fixed capital (or plant and equipment) account.

(c) Repairs and replacements shall be treated in the same manner as repairs and replacements of other telephone plant.

(2) Departmental signs, usually placed on doors, windows, or walls for the guidance of the public, but not for the purpose of attracting traffic, and generally of relatively short life: Charge appropriate expense account of particular department involved, except for the first cost of signs in a new company-owned building, which should be treated as part of the cost of the building.

(3) Public signs, installed to attract traffic and for guidance to public pay stations—

(a) If of relatively large value and long life, e. g., large electric signs, class as general equipment and charge appropriate fixed capital (or plant and equipment) account. Expenses in connection with such signs shall be charged to account No. 642, "Advertising" (Class C, No. 680).

(b) If of small value or short life, e. g., metal, glass, paper, cardboard, or decalcomania devices, charge the cost to account No. 642 (Class C, No. 680).

Case 45

Query. To what account should be charged the cost of a retaining wall built on a company-owned lot?

Answer. Account No. 212, "Buildings" (Class C, account No. 210).

Case 46

Query. Should account No. 212, "Buildings" (Class C, account No. 210), include all items classified in the definition of this account without regard to the amount involved?

[53] Answer. No. When single additions to or re-

placements in buildings are of small amount (for example, less than $5), the expenditure may be charged direct to the operating expense accounts or through the clearing accounts. (See Case 25.)

Case 47

Query. How should company-owned telephone equipment, installed and maintained by a railroad company or by other lessee, be carried in the asset accounts?

Answer. Charge the cost to the telephone company of such items to account No. 220, "Central office equipment," or account No. 230, "Station equipment," or the subaccounts thereunder (Class C, account No. 220 or No. 230), as may be appropriate.

Case 48

Query. To what account should be charged the cost of protectors installed in connection with central-office telephone equipment?

Answer. Such protectors when installed within a central-office building, whether mounted on the main distributing frame, or on racks, or in a box attached to the interior building wall, shall be charged to account No. 221, "Central-office telephone equipment" (Class C, account No. 220). If mounted outside the building, the charge shall be made to the appropriate cable or wire account.

Case 49

Query. To what account should be charged the cost of creating phantom circuits?

Answer. Account No. 221, "Central office telephone equipment" (Class C, account No. 220), and the appropriate cable or wire accounts (exchange or toll), according to the class of plant worked upon.

Case 50

Query. To what account should be charged the cost of a balcony built to reach the upper part of the main frame?

Answer. Account No. 221, "Central office telephone equipment" (Class C, account No. 220).

Case 51

Query. To what account should be charged the cost of loading coils installed on poles, or in test stations and central offices?

Answer. Loading coils designed primarily for use on poles should be charged to the same account as is charged the circuit of which they are a part, even though such loading coils may occasionally be used in central offices or test stations.

Loading coils designed primarily for use in central offices should be charged to account No. 221, "Central office telephone equipment" (Class C, account No. 220).

Case 52

Query. To what account should be charged the initial cost of furniture and fixtures and the cost of repairs and replacements thereof?

[fol. 11654] Answer. (1) The first cost of furniture and fixtures shall be charged to the fixed capital accounts as follows:

Class A and B companies charge to—

No. 222. "Other equipment of central offices."—Furniture and fixtures in the operating and terminal rooms of central offices, in operators' schools and in rest and lunch rooms.

No. 235. "Booths and special fittings."—Furniture and fixtures at public pay stations.

No. 261. "Office furniture and fixtures."—Furniture and fixtures in general offices, division offices, and plant, traffic and commercial offices.

No. 262. "General shop equipment."—Furniture and fixtures in shops.

No. 263. "General store equipment."—Furniture and fixtures in storerooms and storehouses.

No. 264. "General stable and garage equipment."—Furniture and fixtures in stables and garages.

Class C companies charge to—

No. 220. "Central office equipment."—Furniture and fixtures in the operating and terminal rooms of central offices, in operators' schools and in rest and lunch rooms.

No. 260. "General equipment."—Other furniture and fixtures.

(2) The cost of repairs of furniture and fixtures, and of replacements when provision for replacements has not been

made in the depreciation reserve shall be charged to the operating expense and clearing accounts, as follows:

Class A and B companies charge to—

No. 604. "Repairs of central office equipment."—The expense on furniture and fixtures carried in account No. 222.

No. 605. "Repairs of station equipment."—The expense on furniture and fixtures carried in account No. 235.

No. 666. "Other general office supplies and expenses."—The expense on furniture and fixtures carried in account No. 261, except where separate offices are maintained for the plant, traffic, or commercial forces, in which case the expenses should be charged to accounts Nos. 706, 621 to 633, inclusive, or 640 to 650, inclusive, respectively.

No. 701. "Shop expense."—The expense on furniture and fixtures in shops.

No. 702. "Stable and garage expense."—The expense on furniture and fixtures in stables and garages.

No. 704. "Supply expense."—The expense on furniture and fixtures in storerooms and storehouses.

Class C companies charge to—

No. 610. "Repairs of equipment."—The expense on furniture and fixtures carried in account No. 220.

No. 680. "Other general expenses."—The expense on furniture and fixtures carried in account No. 260.

(3) The cost of replacements of furniture and fixtures, when provision for the replacements has been made in the Depreciation Reserve, shall be handled through the fixed capital (or plant and equipment) accounts; that is, the cost of the property retired or replaced shall be credited to the appropriate fixed capital (or plant and equipment) accounts and the new property shall be charged thereto.

(4) Inventories or appraisals of the furniture and fixtures in use should, from time to time (preferably annually), be made at cost prices (estimated, if not known) and the fixed capital (plant and equipment) accounts shall be [fol. 11655] adjusted to the inventoried or appraised figures by charging or crediting the appropriate expense accounts or the depreciation reserve, if the latter account is affected.

(5) Companies whose investment in furniture and fixtures is not set up in accordance with the foregoing paragraphs may, upon obtaining special authority from the Commission, make the necessary adjustments in their fixed capital (plant and equipment) accounts.

(6) When furniture is used jointly by two or more departments, the principal function for which it is used should determine the fixed capital (plant and equipment) account to which the initial costs should be charged. Repairs and replacements of such furniture should be charged to the particular account under (2) or (3) above, in conformity with the plant account to which the cost of the furniture was charged.

Case 53

Query. What should be the accounting for the cost of awnings, door and window screens, window shades, and analogous items when installed in owned buildings?

Answer. These items are classed as furniture and fixtures and the initial cost, the cost of replacements, and the cost of repairs shall be accounted for in the same manner as for furniture and fixtures. (See Case 52.)

However, when a building is occupied by several departments of a telephone company, the cost of awnings, door and window screens, window shades, and analogous items, wherever installed, may at the option of the accounting company be charged to account No. 261, "Office furniture and fixtures" (Class C, account No. 260); in such cases, the maintenance expenses shall be charged to account No. 707, "House service expense" (Class C, account No. 640).

Case 54

Query. What accounts should be charged with the cost of chemical fire extinguishers?

Answer. Such equipment should be classed as furniture and fixtures and charged accordingly. (See Case 52.)

Case 55

Query. To what account should be charged the cost of "order table systems" installed for the use of department [illegible] or other subscribers?

Answer. The cost of the order table, including the table [illegible] equipment, table telephone sets and cost of installa-

tion, shall be charged to account No. 234, "Private branch exchanges" (Class C, account No. 230).

Case 56

Query. To what account should be charged the cost of pumping water out of manholes and of cleaning manholes and ducts to permit installation of new cable or for repair work on existing cables?

Answer. The expense of necessary pumping or cleaning in connection with the maintenance or operation of the plant shall be charged to account No. 603, "Repairs of underground plant" (Class C, account No. 600).

The cost of any pumping or cleaning in connection with new construction and not necessary in the maintenance or operation of the plant shall be charged to the appropriate fixed capital (plant and equipment) accounts.

[fol. 11656] Case 57

Query. To what account should be charged the installation cost of bridle-wire cables used to connect open-wire circuits with cable circuits or with central office equipment?

Answer. When used to connect open-wire circuits with cable circuits, charge aerial, underground, or submarine cable, toll or exchange, in accordance with the classification of the cable connected.

When used to connect open-wire circuits with central-office equipment, charge aerial or underground cable, toll or exchange, in accordance with the nature of the run to the central office, and the classification of the circuits on the pole line.

Case 58

Query. To what account should be charged the cost of electrolytic surveys made to ascertain the cable protection needed against electrolysis?

Answer. The original cost shall be charged to the cable construction account or accounts involved. Later surveys made during the life of such cable shall be charged to the repair accounts.

Case 59

Query. A type of cable is inclosed in a sheath of [illegible] and steel and is used underground without conduit or [illegible] crete. To what account should be charged the cost in place of such cable, including the cost of trench digging?

Answer. Account No. 245, "Exchange underground cable," or No. 255, "Toll underground cable" (Class C, accounts Nos. 240 or 250), as may be appropriate.

Case 60

Query. To what account should be charged the cost of a bond or negative return attached to the cable sheath, together with an electrolysis bond opener connected therein, and of plant to carry such apparatus?

Answer. Charge the cost of the bond or negative return and the bond opener to the same account as the cable protected. Charge the cost of the ducts, cross arms, poles, right of way, etc., used to carry such apparatus (or any portion thereof paid for by the accounting company) to the regular fixed capital (or plant and equipment) accounts. Attachment rentals paid to other companies for such privileges shall be charged account No. 332, "Rent deductions for conduits, poles and other supports" (Class C, account No. 680).

Case 61

Query. To what account should be charged the expense of special protection at a high potential line crossing?

Answer. Whether installed on the company's telephone lines or on the high potential line, charge account No. 241, "Exchange pole lines," or account No. 251, "Toll pole lines" (Class C, account No. 240 or No. 250), as may be appropriate with the original cost of the protective work, and charge any subsequent repairs thereon to account No. 602, "Repairs of aerial plant" (Class C, account No. 600).

Case 62

Query. Is it permissible to adjust the fixed capital accounts for general equipment upon the basis of periodical inventories to correct discrepancies arising during the year?

[Vol. 11657] Answer. Yes. Adjustments to correct discrepancies arising during the current year may be made in accounts Nos. 260 to 265, inclusive (Class C, account No. 270). Concurrent charges or credits should be made to the appropriate expense accounts or to the depreciation reserve account if the latter is affected. (See Case 52.)

Case 63

Query. To what account should be charged the cost of cabinets, frames, and plates used with addressing machines?

Answer. The cabinets shall be charged to account No. 261, "Office furniture and fixtures" (Class C, account No. 260).

The frames, plates (or cards), and similar material, when purchased for revenue accounting purposes, should be charged to account No. 646, "Revenue accounting," otherwise to the appropriate expense account for printing and stationery (Class C, account No. 680).

Case 64

Query. Is it permissible to charge to account No. 268, "Interest during construction" (Class C, account No. 270) interest on the company's working funds used in construction work? If so, to what account should such interest be credited?

Answer. Account No. 268, "Interest during construction" (Class C, account No. 270) may be charged with interest accruing on the company's working funds used in construction work. If this is done a subaccount under account No. 313, "Interest revenues" (Class C, account No. 320) shall be credited.

Case 65

Query. To what account should be charged insurance premiums paid on construction material or on equipment or structures under construction?

Answer. Insurance premiums paid on construction material or on equipment or structures under construction shall be charged to specific plant accounts when direct allocation to such plant accounts is possible.

When such allocation is not possible, apportion the cost of premiums over the appropriate plant accounts or charge to account No. 274, "Miscellaneous construction expenditures" (Class C, account No. 270).

Case 66

Query. What should be the accounting for premiums on liability insurance covering accidents to persons or damages to the property of others during construction or operations?

Answer. Charge the cost of premiums to account No. 668, "Insurance" (Class C, account No. 680). Subsequently, the proportion of the premiums applicable to construction shall be credited to account No. 668 (Class C, 680) and charged to the particular plant accounts where direct allocation is possible. When such allocation is not possible, apportion the cost of premiums over the appropriate plant accounts or charge to account No. 274, "Miscellaneous construction expenditures" (Class C, account No. 270).

Premiums incident to construction work only shall be charged direct to the plant accounts affected or to account No. 274 (Class C, No. 270).

[fol. 11658]

Case 67

Query. When funded debt securities which mature serially are sold in one lot at a flat discount rate upon the entire par value, how should the discount be amortized?

Answer. The discount and expense shall be charged to account No. 135, "Unamortized debt discount and expense" (Class C, account 150) and amortized through charges to account No. 338, "Amortization of debt discount and expense" (Class C, account 370) in such manner that the ratio between the amortization charges and the principal of the securities outstanding will be uniform for all fiscal periods.

For example: A company issues five $1,000 bonds, one maturing each year.

The debt discount and expense on the issue are $450. The distribution of the discount and expense should be as follows:

First year, principal outstanding, $5,000; amortization charge (rate, 3 per cent), $150.

Second year, principal outstanding, $4,000; amortization charge (rate, 3 per cent), $120.

Third year, principal outstanding, $3,000; amortization charge (rate, 3 per cent), $90.

Fourth year, principal outstanding, $2,000; amortization charge (rate, 3 per cent), $60.

Fifth year, principal outstanding, $1,000; amortization charge (rate, 3 per cent), $30.

Case 68

Query. To what account should be charged the cost of [illegible] handbooks containing plant-accounting instruc-

tions and the cost of badges furnished plant department employees?

Answer. Account No. 706, "Plant supervision expense" (Class C, account No. 640).

Case 69

Query. To what account should be charged the expense of an examination of titles of real property and other matters affecting the validity of an issue of bonds?

Answer. If such expense is incurred in connection with the issuance of bonds it shall be charged to account No. 135, "Unamortized debt discount and expense" (Class C, account No. 150) and written off by charges to account No. 338, "Amortization of debt discount and expense" (Class C, account No. 370). If the expense has been incurred in a suit to test the validity of the bond issue it shall be charged to account No. 667, "General law expenses" (Class C, account No. 680).

Case 70

Query. How should the phrase "include as nearly as may be possible the total amount of the taxes in the period to which they apply," given in section 16, page 47, of the Uniform System of Accounts for Class A and B companies, be applied?

Answer. (1) Tax assessments for the Federal income tax, State gross revenue taxes and other large and important taxes pertaining to definite and known fiscal periods of the Federal Government, State or other large taxing districts, should be accrued through the months of the fiscal period to which the tax applies. At the end of a company's fiscal year, the sum of the monthly accruals should equal [fol. 11659] the estimated liability of the company as of that date for this class of taxes and, at the end of the period for which any tax is assessed, the accruals should equal the total of the tax assessment.

(2) Tax assessments, such as for school taxes, property taxes, poll taxes, wire mileage taxes, etc. (comprising the major portion of tax items), usually assessed by local authorities and covering fiscal periods more or less uncertain, may be accrued through the months of the fiscal period in which they must be paid. At the end of the company's fiscal year, the monthly accruals made

the year should equal payments. In making accruals, it is unnecessary to consider each tax separately, but rather the whole class should be considered by means of general comparisons with similar periods of preceding years, expected changes, etc.

Case 71

Query. What should be the accounting for taxes on materials and supplies carried in stock?

Answer. Taxes on materials and supplies carried in stock should, as a general rule, be charged to account No. 305, "Taxes assignable to operations" (Class C, account No. 350). In specific cases, however, where materials and supplies are definitely assigned to be used in construction work, the proportion of taxes applicable to such materials and supplies may be allocated to the appropriate plant accounts or charged to account No. 273, "Taxes during construction" (Class C, account No. 270).

Case 72

Query. When the expenses of a State utilities commission are borne by the utilities and apportioned among them, to what account should be charged a company's proportion of such expenses?

Answer. Account No. 305, "Taxes assignable to operations" (Class C, No. 350).

Case 73

Query. To what accounts should be charged the cost, when borne by the company, of internal revenue stamps required under the act entitled "An act to increase the internal revenue, and for other purposes," approved October 22, 1914?

Answer. The cost of internal revenue stamps purchased directly from the Government or its agents should, as a general rule, be charged to account No. 305, "Taxes assignable to operations" (Class C, account No. 350). In important and exceptional cases other appropriate accounts shall be charged; e. g., the expense of stamps in connection with new issues of capital stock shall be charged to account No. 201, "Organization" (Class C, account No. 200); the expense of stamps in connection with new construction work shall be charged to the appropriate fixed capital (road and equipment) accounts, and the expense of stamps

in connection with the issuance of funded debt shall be charged to account No. 135, "Unamortized debt discount and expense" (Class C, account No. 150) and amortized over the life of the debt.

Indirect expenditures for internal revenue stamps shall be charged to the appropriate departmental or other accounts; e. g., when an express company affixes stamps to bills of lading and transfers the charge to the telephone company the cost should be included as a part of the cost of transportation.

[fol. 11660] Case 74

Query. To what account should franchise taxes paid periodically be charged?

Answer. Account No. 305, "Taxes assignable to operations" (Class C, account No. 350).

Case 75

Query. To what account should be credited rentals from instruments leased to connecting companies?

Answer. Account No. 311, "Miscellaneous rent revenues" (Class C, account No. 320). This does not apply to the case where instruments and general supervision are furnished under an agreement for apportioning the revenues of the licensee. In this case, account No. 526, "Licensee revenue—Cr." (Class C, account No. 530) shall be credited.

Case 76

Query. When in connection with collateral trust bonds, the trustee holds certain securities against the contingency of default by the debtor company, the income on such collateral being the property of the debtor company, to what account should such income be credited?

Answer. Account No. 312, "Dividend revenues" or account No. 313, "Interest revenues" (Class C, account No. 320) as may be appropriate.

Case 77

Query. What is the significance of the phrase "if the fund is required to be represented by a reserve" in Note B under Class A and B account No. 314, "Sinking and other reserve fund accretions"?

Answer. The phrase refers to the provision of the deed of trust or other contract, or to the policy of the com-

and not to any requirement of the Uniform System of Accounts.

Case 78

Query. The text of accounts No. 335, "Interest deductions for funded debt" (Class C, account No. 360), and No. 314, "Sinking and other reserve fund accretions," excludes interest on securities issued or assumed by the company. A company has in a sinking fund both securities of its own issue and securities assumed by it, the interest on which under the terms of the mortgage is to accumulate in the fund. What should be the accounting for such interest?

Answer. If the deed of trust or policy of the company requires that the interest accruing on such securities accumulate to the sinking fund, the accounting for the interest shall be as follows:

(1) Class A and B companies shall charge amounts equal to such interest to account No. 350, "Appropriations of income to sinking and other reserve funds," and credit similar amounts to account No. 172, "Surplus invested in sinking funds." When the cash is turned over to the trustees, or to the fund, charge account No. 125, "Sinking fund assets," and credit account No. 113, "Cash." If no reserve is to be set up to cover the fund the charge to account No. 350 and credit to account No. 172 should be omitted.

(2) Class C companies shall charge amounts equal to such interest to account No. 370, "Miscellaneous charges to income," and credit a subaccount under account No. 195, entitled "Surplus invested in sinking funds." When the cash is turned over to the trustees or to the fund, charge [fol. 11661] account No. 140, "Special funds," and credit account No. 115, "Cash." If no reserve is to be set up to cover the fund, the charge to account No. 370 and credit to account No. 195 should be omitted.

Case 79

Query. To what account should be charged the amounts of bills covering the sale of small quantities of supplies or the cost of work done for others, which have proved to be uncollectible?

Answer. Account No. 323, "Uncollectible nonoperating revenues" (Class C, account No. 680). Charges to subscribers for moves and changes of telephone equipment

which have been credited to account No. 607, "Station removals and changes" (Class C, account No. 620), in anticipation of collection, and which have proved to be uncollectible, shall be charged to account No. 607 (Class C, No. 620).

Case 80

Query. What should be the accounting for maintenance and operating expenses in connection with, and rents received from, space leased to others in buildings partly occupied by the telephone company?

Answer. If the expenses of maintaining and operating the rented portion can be separated accurately from the expenses on the portion used by the company, such expense shall be charged to account No. 320, "Rent expense" (Class C, account No. 320), and the rent received shall be credited to account No. 311, "Miscellaneous rent revenues" (Class C, account No. 320). The expense on the portion of building used by the company shall be charged to the appropriate operating expense accounts.

If the expense on the rented portion can not be separated accurately, the entire expense shall be charged to the operating expense accounts, and the rent received shall be credited to account No. 505, "Minor rents of exchange plant" (Class C, account No. 500) if building is used by the company exclusively for exchange purposes, to account No. 515 "Minor rents of toll plant" (Class C, account No. 510) if building is used exclusively for toll purposes, or to account No. 524, "Rents from other operating property" (Class C, account No. 520) if building is used for both exchange and toll purposes.

In the case of a large property, where the company uses only a minor portion and the expenses can be apportioned on an equitable basis, it is desirable to use accounts Nos. 311 and 320 (Class C, No. 320).

Case 81

Query. What should be the accounting when a lessee company pays interest or dividends on the securities of a lessor company in accordance with the terms of the rental agreement between them?

Answer. The amounts so paid shall be charged by the lessee to account No. 330, "Rent deductions for lease of telephone plant" (Class C, account No. 370), and cre[illegible]

by the lessor to account No. 310, "Rent revenues from lease of telephone plant" (Class C, account No. 320).

Case 82

Query. To what account should be charged the cost of minor work done in lieu of cash payments for pole locations, [fol. 11662] poles, and other supports, e. g., maintenance of telegraph lines of a railroad company in return for right-of-way privileges?

Answer. Account No. 602, "Repairs of aerial plant" (Class C, account No. 600).

Case 83

Query. To what account should be charged amounts paid periodically to a railroad company for permission to cross its right of way, the right being reserved to revoke the permission at pleasure?

Answer. Account No. 334, "Miscellaneous rent deductions" (Class C, account No. 680).

Case 84

Query. To what account should be charged rents paid for pole locations?

Answer. Account No. 332, "Rent deductions for conduits, poles, and other supports" (Class C, account No. 680).

Case 85

Query. To what account should be charged rents paid for the use of circuits?

Answer. Account No. 334, "Miscellaneous rent deductions" (Class C, account No. 680).

Case 86

Query. What should be the accounting when property leased by the accounting company is subleased, in whole or in part to others?

Answer. Property subleased to others shall be accounted for as if the accounting company were leasing its own property.

If, however, the accounting company acts only in the capacity of an agent without profit in leasing property for others, the receipts from lessee and the payments to lessor

may be applied to the same primary account or cleared through a suspense account.

Case 87

Query. The coupons on certain securities contain a stipulation that if not paid on date of maturity the coupons shall bear interest from that date. To what account should the interest on the coupons be charged?

Answer. Account No. 336, "Other interest deductions" (Class C, account No. 360).

Case 88

Query. A company sells short-term notes because the money market does not warrant the sale of the bonds which are deposited as collateral for the notes. Is it permissible to spread the discount on the notes over the life of the bonds, treating the sale and retirement of both notes and bonds as one transaction?

Answer. The sale and retirement of the notes shall be separately considered and the discount suffered on the notes shall be charged to account No. 336, "Other interest deductions" (Class C, account No. 360).

[fol. 11663] Case 89

Query. To what account should be charged interest paid on taxes overdue and unpaid?

Answer. Account No. 336, "Other interest deductions" (Class C, account No. 360).

Case 90

Query. What should be the accounting treatment in connection with delayed items of revenue, expense, or income?

Answer. Delayed items of revenue, expense, or income shall be credited or charged to the same account as would have been credited or charged if the items had been taken up in the period to which they pertained. If, however, the amounts involved are deemed sufficient to impair comparisons unduly and the company does not desire to charge them to the current accounts, adjustments may be made through the surplus or deficit accounts (Class A and B, accounts Nos. 401 and 417; Class C, account No. 195) upon obtaining special authority from the Interstate Commerce Commission.

Case 91

Query. What should be the accounting treatment in connection with adjustments of errors in the revenue, expense, and income accounts of a prior fiscal year?

Answer. Errors in the revenue, expense, and income accounts of a prior fiscal year should be adjusted through the revenue, expense, and income accounts, respectively, of the year in which the errors are discovered. If, however, the amounts involved are deemed sufficient to impair comparisons unduly and the company does not desire to charge them to the current accounts, adjustments may be made through the surplus or deficit accounts (Class A and B, accounts Nos. 401 and 417; Class C, account No. 195) upon obtaining special authority from the Interstate Commerce Commission.

Case 92

Query. To what account should be credited an amount received for the surrender of an unexpired lease on property?

Answer. Account No. 401, "Miscellaneous additions to surplus" (Class C, account No. 195).

Case 93

Query. When the securities of a telephone company are reacquired, and then resold at a price other than par, what should be the accounting for the difference between the sale price and the par value?

Answer. Credit any profit to account No. 401, "Miscellaneous additions to surplus" (Class C, account No. 195), and debit any loss to account No. 417, "Other deductions from surplus" (Class C, account No. 195). The discount and premium accounts referred to in section 6, "Discount and premium on capital stock," and section 7, "Discount, expense and premium on funded debt," in the Uniform System of Accounts (Class C, accounts Nos. 150 and 190), are provided only for the initial sales of securities and are not applicable to the class of transaction under consideration.

[Int. 11664]

Case 94

Query. What should be the accounting for funds on deposit with a bank which has failed?

Answer. Pending the determination of the actual loss, such amounts shall be carried in account No. 136, "Other suspense" (Class C, account No. 150). When determined, the amount lost shall be charged to account No. 675, "Other general expenses" (Class C, No. 680); amounts recovered thereafter shall be credited to account No. 675 (Class C, No. 680).

Case 95

Query. What should be the accounting for amounts billed subscribers under the following conditions:

(1) When the bill is rendered in gross amount and a discount allowed for payment within a specified period.

(2) When the bill is rendered in net amount and an additional amount is charged to subscribers who do not make settlement within a specified period.

Answer. (1) Either the gross or net amount of the bills may be recorded on the subscribers' ledger at the time the bills are rendered.

(a) If the gross amount of the bills is recorded on the subscribers' ledger, such discounts as are taken by subscribers shall be credited to their accounts and charged to account No. 500, "Subscribers' station revenues" (Class C, account No. 500), or other account to which the gross amount of the bill was previously credited.

(b) If the net amount of the bills is recorded on the subscribers' ledger, discounts neglected shall be entered against the appropriate subscribers' accounts at the end of the discount period and credited to account No. 500, "Subscribers' station revenues" (Class C, account No. 500), or other account to which the net amount of the bill was previously credited.

(2) The net amount of the bill shall be recorded on the subscribers' ledger. When the specified time for payment expires, the additional amount charged shall be entered against the accounts of such subscribers as have not made settlement and credited to account No. 500, "Subscribers' station revenues" (Class C, account No. 500), or other account to which the net amount of the bill was previously credited.

Case 96

Query. The text of Class A and B account No. 304 permits companies to carry a subaccount under account

118, "Due from subscribers and agents," comprising a reserve for uncollectible revenue accounts. If this subaccount is kept, should it be closed out at the end of each year or may a balance be carried forward to the succeeding year?

Answer. If this method of accounting for uncollectible operating revenues is followed, there should be carried forward in this subaccount to the succeeding year a balance representing as nearly as possible that proportion which will prove to be uncollectible of the total amount of outstanding bills for operating revenues.

If Class C companies desire to set up a reserve for uncollectible operating revenues, monthly charges should be made to account No. 370, "Miscellaneous charges to income," and concurrent credits to a subaccount under account No. 125, "Due from subscribers and agents." The balance in this subaccount at the end of the year should be treated as provided in the above paragraph. (See Case 97).

[fol. 11665]

Case 97

Query. What should be the accounting for operating revenues charged off as uncollectible but recovered later upon resumption of service or otherwise?

Answer. Credit the subaccount comprising the reserve for uncollectible accounts under account No. 118, "Due from subscribers and agents" (Class C, accounts No. 125), if such subaccount is kept; otherwise credit account No. 304, "Uncollectible operating revenues" (Class C, account No. 370). (See Case 96.)

Case 98

Query. To what account should be charged permit fees paid to municipalities, counties, and other governmental bodies in connection with the initial location of poles or conduits?

Answer. Account No. 207, "Right of way" (Class C, accounts Nos. 240 or 250, as may be appropriate).

Case 99

Query. To what account should be credited amounts received from other telephone companies as compensation for terminal handling of toll messages?

Answer. Account No. 510, "Message Tolls" (Class C account No. 510). In general, message toll revenue includes (1) the revenue from messages transmitted entirely over the company's own toll lines, (2) the company's proportion of revenue (usually termed "prorate" or "mileage") from messages transmitted partly over the company's own toll lines and partly over the toll lines of other companies, (3) amounts received as compensation for switching messages between the toll lines of other companies, and (4) commissions or amounts representing a division of revenue received as compensation for originating or terminating toll messages of other companies.

Case 100

Query. What should be the accounting for slugs, etc., and for counterfeit or mutilated coins collected from coin box stations?

Answer. Any necessary adjustment for such items shall be made through the Operating Revenue accounts since these shall include in such cases only the face value of the legal tender coin collected.

Case 101

Query. To what account should be charged amounts paid subscribers for directory or traffic service errors affecting telephone service?

Answer. Abatements of charges billed subscribers when allowed for directory or traffic service errors affecting telephone service shall be charged to the operating revenue account or accounts previously credited with respect to the particular service. (See sec. 19, p. 60, for Class A and B companies; accounts 500 and 510 for Class C companies.) Any additional payments resulting from such errors shall be charged to account No. 669, "Accidents and damages" (Class C, account No. 680).

[fol. 11666] Case 102

Query. To what account should be charged amounts paid in connection with errors in directory advertising?

Answer. Abatements of charges allowed for directory advertising errors shall be charged to account No. [illegible] "Advertising and directory" (Class C, account No. [illegible]

Any additional payments resulting from such errors shall be charged to account No. 669, "Accidents and damages" (Class C, account No. 680).

Case 103

Query. What should be the accounting when telephone service is given at other than standard rates?

Answer. (1) If given to employees, ministers, charitable institutions, etc., credit the revenue accounts with the actual amounts, if any, charged for the service. No adjustment shall be made between the revenue and other accounts for the reduction from standard rates.

(2) If given in accordance with specific franchise requirements, including service given to municipalities for right of way, pole location, etc., charge the standard rates for such service to account No. 673, "Telephone franchise requirements" and credit similar amounts to account No. 678, "Telephone franchise requirements—Cr." (Class C, companies shall not include such items in either the revenue or expense accounts). (See Case 42.)

(3) If given for specific return other than to municipalities, e. g., for rights of way, advertising, etc., credit the revenue accounts at the standard rates for such service. Any reduction from standard rates shall be charged to the appropriate expense or income deduction account.

Case 104

Query. To what accounts should the exchange revenue from hotel or department store contracts and from guarantee coin box exchange service be credited?

Answer. 1. When such service is established specifically for general public use, the revenue shall be credited to account No. 501, "Public pay station revenues" (Class C, account No. 500) as follows:

(a) The total amount of the exchange service revenue billed under contract, or the amount collected with respect to exchange service from the coin box if equal to or in excess of guarantee. Any commission or amount retained or paid to the guarantor shall be charged account No. 534, "Pay station commissions" (Class C, account No.

(b) The full amount of the guarantee if the amount collected from the coin box with respect to exchange service is less than the guarantee.

(2) When such service is not established specifically for general public use, the exchange service revenue billed or the full amount of the guarantee, plus whatever net additional amount is due the telephone company, shall be credited to account No. 500, "Subscribers' station revenues" (Class C, account No. 500).

(3) In exceptional cases when a telephone system, owned by a hotel, store, or other establishment, receives central-office service from the company, the revenue shall be credited to account No. 503, "Service stations" (Class C, account No. 500).

Case 105

Query. What is the proper accounting for messenger service receipts and disbursements which are incident to delivering messages and notifying persons of calls at telephone stations?

[fol. 11667] Answer. Messenger service revenue from subscribers and other telephone companies shall be credited to account No. 520, "Messenger service" (Class C, account No. 520).

The salaries paid to messengers who are in the company's employ shall be charged to account No. 630, "Messenger service" (Class C, account No. 660). Amounts paid to messenegers who are not in the company's employ and amounts collected for and paid to other telephone companies for messenger service shall be charged to account No. 520, "Messenger service" (Class C, account No. 520).

Case 106

Query. To what account should be credited the rent received for rooms leased to the local manager for personal (nonofficial) use in a building rented by the telephone company for central office purposes?

Answer. Account No. 505, "Minor rents of exchange plant" (Class C, account No. 500) if building is used by the company exclusively for exchange purposes, to account No. 515, "Minor rents of toll plant" (Class C, account No. 510) if building is used exclusively for toll pur-

or to account No. 524, "Rents from other operating property" (Class C, account No. 520) if building is used for both exchange and toll purposes.

Case 107

Query. To what account should be credited unclaimed refunds on telephone service?

Answer. Account No. 525, "Other miscellaneous revenue" (Class C, account No. 520).

Case 108

Query. To what account should be credited unclaimed subscribers' deposits, dividends, and wages?

Answer. Such items should be carried under the appropriate accounts payable until the expiration of the company's liability. At the end of a fiscal year, or more frequently if advisable, items which have been carried for the required period shall be credited to account No. 401, "Miscellaneous additions to surplus" (Class C, account No. 195).

Case 109

Query. To what account should be credited revenue received from "battery taps," i. e., electrical power furnished others from the central office batteries?

Answer. Account No. 525, "Other miscellaneous revenue" (Class C, account No. 520).

Case 110

Query. When the duties of employees are varied and a small amount of time is spent on each duty, thus affecting a number of accounts, is it required that their pay and expense be distributed on the basis of the actual time spent?

Answer. The pay and expenses of employees shall be distributed to the accounts as nearly as may be possible on basis of the time actually spent on each class of work. However, if the time is so split up as to make such a distribution impracticable, and if the employee does the same class of work from day to day, his pay and expenses may be distributed by the use of percentages based on a study of time actually spent in a representative period, such percentages being corrected from time to time as the facts

[fol. 11668] Case 111

Query. When one department performs services or prepares data for another department, should any transfer of expense be made in the accounts?

Answer. When, in the ordinary conduct of business, it is necessary that one department perform services for or furnish data to another department, no transfer of expense is required.

Where the employees of one department perform an extensive service which is the function of another department, the expense shall be transferred to such department and charged to the accounts affected; but no transfer of expense is required to be made for incidental services performed for one department by another. For example, if the traffic department rates and sorts toll tickets, makes check ledger entries, and prepares reports to facilitate the work of the department performing the function of revenue accounting, such service being incidental to the work of the traffic department, the expense may be borne by the traffic department.

Case 112

Query. To what account should be charged the pay and expenses of managers at small exchanges who are engaged in constructing and maintaining the plant and in traffic and commercial operations?

Answer. Construction and maintenance costs shall be charged to the appropriate fixed capital (plant and equipment) and maintenance accounts, respectively, and the remainder shall be distributed to the appropriate traffic and commercial expense accounts. If it is impracticable to distribute the charges to the traffic and commercial expense accounts on the basis of actual time spent, the distribution may be made on a percentage basis.

Case 113

Query. To what account should be charged the commissions paid to exchange agents or managers in lieu of salary, operating expenses, etc.?

Answer. Any construction or maintenance costs having been first deducted and charged to appropriate accounts, the remainder shall be divided between Traffic and Commercial Expenses by means of percentages agreed

by these departments. Class C companies, after charging construction and maintenance accounts according to fact, shall charge the remainder to account No. 670, "General office salaries."

Case 114

Query. To what account should be charged the pay and expenses of foremen and subforemen of repair gangs?

Answer. Their pay and expenses shall be distributed over the various maintenance accounts in the same manner as that of employees under their supervision. The repair accounts shall include the cost of direct supervision such as that of the foremen and subforemen while the cost of general maintenance supervision such as that of the general, divisional, and district plant superintendents shall be charged to account No. 601, "Supervision of maintenance" (Class C, account No. 670).

[fol. 11669]

Case 115

Query. To what account should be charged the pay and expenses of troublemen engaged to some extent in traffic work?

Answer. The pay and expenses of troublemen shall be distributed to the several maintenance, traffic, or other accounts involved in their work. (See Cases 110 and 111.)

Case 116

Query. To what account should be charged the pay and expenses of wire chiefs?

Answer. The pay and expenses of wire chiefs shall be distributed to the several maintenance, traffic, or other accounts involved in their work. (See Cases 110 and 111.)

Case 117

Query. Must specific authorization be obtained from the Interstate Commerce Commission whenever it is desired to spread over a period large items of expense due to accidents, fires, accidents, strikes, etc.?

Answer. Such items may be spread over two or more years of a single calendar year without specific authority from the Commission.

Class A and B companies desire to extend into the succeeding year charges provided for in section 24, page 68,

of the Uniform System of Accounts, and if Class C companies desire to spread similar expense over succeeding years, special authorization must be obtained.

Case 118

Query. What should be the accounting for additional pay allowed employees for loyal service and overtime work during a strike?

Answer. Charge the accounts to which the regular pay of the employees is chargeable.

Case 119

Query. A company is required by a city ordinance to cut and replace overhead wires when it is necessary to move a building across or along the street. To what account shall such expense be charged?

Answer. Account No. 602, "Repairs of aerial plant" (Class C, account No. 600).

Case 120

Query. What should be the accounting for the expense of making changes at cable terminals on account of changing service from one-party to two-party lines, or vice versa, and on account of reassociation of party lines?

Answer. Charge account No. 602, "Repairs of aerial plant" (Class C, account No. 600) or account No. 605, "Repairs of station equipment" (Class C, account No. 610) according to the class of wire worked upon.

Case 121

Query. A franchise granted by a municipality requires that the company shall, when so required by the city engineer, change its pole line to conform to curb and grade lines established by the city. Should the cost of this work be charged to account No. 673, "Telephone franchise requirements"?

[fol. 11670] Answer. No. If substitution of new plant for existing plant is not involved, charge account No. 602, "Repairs of aerial plant" (Class C, No. 600), unless the expense is relatively large and provision therefor has been made in the depreciation reserve, in which case treat as "extraordinary repairs" (Class C, "reconstruction").

If substitution of new plant for existing plant is involved, the substitution not amounting to a practical replacement, treat as "extraordinary repairs" (Class C, "reconstruction"). Otherwise, treat through the plant accounts, i. e., credit the appropriate plant accounts with the cost of the property retired and charge the appropriate plant accounts with the cost of the new property.

Case 122

Query. What should be the accounting when, in connection with street or roadway improvements, a telephone company is required to move its pole line at its expense?

Answer. If substitution of new plant for existing plant is not involved, charge account No. 602, "Repairs of aerial plant" (Class C, No. 600), unless the expense is relatively large and provision therefor has been made in the depreciation reserve, in which case treat as "extraordinary repairs" (Class C, "reconstruction").

If substitution of new plant for existing plant is involved, the substitution not amounting to a practical replacement, treat as "extraordinary repairs" (Class C, "reconstruction"). Otherwise, treat through the plant accounts, i. e., credit the appropriate plant accounts with the cost of the property retired and charge the appropriate plant accounts with the cost of the new property.

Case 123

Query. To what account should be charged the expense of pole butt reinforcements to make good the deterioration of the pole?

Answer. Ordinarily, this work should be classed as ordinary repairs and the cost thereof charged to the primary repair accounts. However, if provision for such work has been made in the depreciation reserve, the work should be treated by Class A and B companies as "extraordinary repairs," and by Class C companies as "reconstruction."

Case 124

Query. What should be the accounting for the following items in connection with schools conducted by the company for the instruction of plant department employees?

(1) Equipment installed and used in such schools.

(2) Maintenance of above (if done independently of school work).

(3) Salaries of men during attendance.

(4) Salaries and expenses of instructors, materials consumed in connection with such work, rent, and house service, etc.

Answer. (1) Charge the fixed capital (or plant and equipment) accounts for the classes of plant involved.

(2) Charge the maintenance accounts for the classes of plant involved.

(3) Consider as nonproductive time and distribute over productive time of the men engaged on the kinds of work covered by the school; e. g., time of the men studying the work of an installer should be distributed over productive time of the installation force.

(4) Apportion, on an equitable percentage basis, to the accounts covering the several types of work covered by the school.

[fol. 11671] Case 125

Query. To what account should be charged the pay and expenses of students while engaged in learning the work of switchmen in automatic central offices?

Answer. Account No. 604, "Repairs of central office equipment" (Class C, account No. 610).

Case 126

Query. To what account should be charged the expense of temporarily disconnecting subscribers' lines in the central office for periods of nonuse or because of nonpayment of bills?

Answer. Account No. 604, "Repairs of central office equipment" (Class C, account No. 610).

Case 127

Query. To what account should be charged the wages of switchmen in automatic central offices?

Answer. Account No. 604, "Repairs of central office equipment" (Class C, account No. 610), except for time spent in operating the power plant, which should be charged account No. 628, "Transmission power" (Class C, account No. 660).

Case 128

Query. What should be the accounting when a component part of a station (not a complete station) is replaced; [illegible]

when occasionally a desk set or bell is substituted for one worn out or requiring repairs?

Answer. The substitution of a component part of a station set being a minor replacement as defined in section 21, page 66, of the Uniform System of Accounts (Class C, sec. 14, p. 12) the cost thereof shall be charged to account No. 605, "Repairs of station equipment" (Class C, account No. 610). The part removed shall be credited to account No. 605 (Class C, No. 610) at salvage value.

Case 129

Query. To what account should be charged repairs to rented buildings made by the accounting company?

Answer. Account No. 606, "Repairs of buildings and grounds" (Class C, account No. 640), unless the rent paid for the building is charged to one of the clearing accounts (Class A and B accounts Nos. 701 to 706), in which case the repairs should be charged to the same clearing account.

Case 130

Query. A plant employee is sent to disconnect a subscriber's station because of nonpayment for service. To what account should the expense be charged if the work of disconnecting is abandoned because of the payment of the bill?

Answer. Account No. 607, "Station removals and changes" (Class C, account No. 620).

Case 131

Query. Should the text of account No. 610, "Other maintenance expenses" (Class C, account No. 640) be interpreted as excluding expenses incurred by the plant department which are not in the nature of "repairs" to telephone plant and equipment?

[fol. 11672] Answer. No. Miscellaneous items of maintenance and operating expense incurred by the plant department which are not chargeable to maintenance accounts Nos. 601 to 609, inclusive, and clearing accounts Nos. 701 to 707, inclusive (Class C, accounts Nos. 600, 610, and 620), may be charged to account No. 610 (Class C, account No. 640). See Case 111.)

Case 132

Query. When material fit to use again has been taken up from plant and charged to the materials and supplies

accounts at the original cost, estimated if not known, or at the price of corresponding new material, what should be the accounting for repairing (not converting) such material?

Answer. Charge the expense of repairs made thereon to the repair accounts which would have been charged had the repairs been made while the material was in actual service. Only items involving expense due to causes defined as depreciation and so large as to distort the ordinary repair accounts shall be treated as "extraordinary repairs" by Class A and B companies (sec. 21, p. 66, of the Uniform System of Accounts) and as "reconstruction" by Class C companies (see sec. 12, p. 11, of the Uniform System of Accounts).

Case 133

Query. What should be the accounting for the expense of repairs to used office furniture and fixtures carried in the materials and supplies accounts?

Answer. (1) If the used furniture and fixtures had been charged to the materials and supplies account at salvage value, the cost of the repairs shall be charged to account No. 122, "Materials and supplies" (Class C, account No. 135).

(2) If the used furniture and fixtures had been charged to materials and supplies account at the original cost, or at the price of corresponding new material, the cost of repairs shall be charged to the expense accounts which would have been charged had the repairs been made while the furniture and fixtures were in actual service, except in cases where provision has been made for such expense in the depreciation reserve, Class A and B companies shall treat the matter as "extraordinary repairs" and Class C companies as "reconstruction" (see sec. 21, p. 66, of the Uniform System of Accounts for Class A and B companies and sec. 12, p. 11, for Class C companies). (See Case 52.)

Case 134

Query. What should be the accounting for the cost of repairs to connecting companies' and to farmers' lines when the work is done and the expense is borne by the accounting company?

Answer. Charge the appropriate repair accounts of the accounting company according to the class of plant worked upon.

Case 135

Query. To what account should be charged the expense of moving an employee from one location to another when transferred by the telephone company and the expense is assumed by it?

Answer. Charge the account to which traveling expenses of the employee in the new location would be charged.

[fol. 11673]

Case 136

Query. To what account should be charged the cost of figuring rates and the expense of issuing tariff and route books?

Answer. The expense of figuring the rates and preparing the data shall be apportioned between account No. 621, "Traffic superintendence," and account No. 640, "Commercial administration," according to work performed (Class C, charge account No. 670).

The expense of printing and distributing shall be apportioned between account No. 629, "Central office stationery and printing," and account No. 640, "Commercial administration," on an equitable basis (Class C, accounts Nos. 660 and 680).

Case 137

Query. To what account should be charged the expenses incurred by the traffic inspectors in making test calls, adjusting service complaints, inspecting subscribers' private branch exchanges and instructing subscribers' private branch exchange operators?

Answer. Account No. 622, "Service inspection" (Class C, account No. 660). Cash refunded to patrons and amounts deposited in making test calls by inspectors and other employees of the company should not be charged to this account but should be charged to the revenue accounts.

Case 138

Query. To what account should be charged the expense incurred by the traffic department in reading meters installed on measured service lines?

Answer. Account No. 623, "Clerical operating wages" (Class C, account No. 660).

Case 139

Query. What should be the accounting for the pay of operators furnished lessees of private branch exchanges and for the amounts received for such services?

Answer. Charge the pay of the operators to account No. 624, "Operators' wages" (Class C, account No. 650).

If the operators are regularly employed by the telephone company, credit the payments from subscribers for the services of the operators to account No. 525, "Other miscellaneous revenues" (Class C, account No. 520). If the operators are not regularly employed by the telephone company, credit the reimbursement to account No. 624, "Operators' wages" (Class C, account No. 650).

Case 140

Query. To what account should be charged the pay and expenses of wire chiefs when working on Morse leased lines in central offices?

Answer. Charge the accounts otherwise charged with the pay and expenses of wire chiefs unless considerable time is involved, in which case charge account No. 624, "Operators' wages" (Class C, account No. 650).

[fol. 11674] Case 141

Query. When a telephone company operates a private-branch exchange for company (official) business, should any transfer be made from traffic expenses to the expense accounts of the departments served?

Answer. No. The cost of operating such private branch exchanges shall be charged to the various accounts under traffic expenses.

Case 142

Query. Should any portion of supply expense and plant supervision expense be applied on plant department charges to Class A and B, account No. 628, "Transmission power," and account No. 673, "Telephone franchise requirements?"

Answer. Yes. The appropriate portion of such expenses may be charged to account No. 628 and account No. 673 in the usual manner.

Case 143

Query. To what account shall be charged amounts refunded to connecting companies for postage on toll tickets and reports forwarded?

Answer. Account No. 629, "Central office stationery and printing" (Class C, account No. 660).

Case 144

Query. To what account should be charged the cost (i. e., postage and other transportation charges) of forwarding toll tickets:

(1) From central offices to revenue accounting offices.

(2) From revenue accounting offices to local collection offices.

Answer. (1) Account No. 629, "Central office stationery and printing"
(Class C, No. 660).

(2) Account No. 646, "Revenue accounting" (Class C, No. 680).

Case 145

Query. To what account should be charged the cost of covers, chains, and locks used in connection with directories at pay stations?

Answer. Account No. 632, "Pay station expenses" (Class C, account No. 660).

Case 146

Query. What is the general distinction between items of expense account of pay stations which are chargeable to account No. 632, "Pay station expenses" (Class C, account No. 660), and those which are chargeable to account No. 648, "Pay station commissions" (Class C, account No. 680)?

Answer. Account No. 632, "Pay station expenses" (Class C, No. 660), shall be charged only with the costs of specific items of traffic expense, such as are classable under that account. Items chargeable to this account usually occur in connection with pay stations which are attended by a company employee or by a joint employee, and should be stated as flat sums rather than as percentages on receipts.

Account No. 648, "Pay station commissions" (Class C, No. 680) shall be charged with all percentages of receipts, or flat amounts deducted from receipts, or other specified sums, which are paid either to the agent in charge (usually a salaried employee of the company) or to the person, [illegible], corporation, or other, upon whose premises the pay station is located, as general compensation for

[fol. 11675] all that is furnished with respect to this station, i. e., space, light, heat, attendance, incidental advertising, etc.

When the classifica-ion is doubtful, the expense shall be charged to account No. 648, "Pay station commissions" (Class C, No. 680).

Case 147

Query. What should be the accounting for the cost of stationery and printing used by the commercial department?

Answer. This expense should be apportioned on the basis of use to the several accounts under "Commercial expenses" (Class C, account No. 680).

Case 148

Query. When a telephone company, instead of providing its own switchboard and switchboard operator, terminates its toll lines in the switchboard of another telephone company and arranges to have the latter do the necessary operating, what should be the accounting if the charges for such services are on a flat sum basis (not on a division of revenue)?

Answer. The company receiving the service shall charge account No. 633, "Other traffic expenses" (Class C, account No. 660).

If services are billed at cost, the company performing the service shall credit the appropriate operating or other accounts previously charged; if not billed at cost, it should credit account No. 525, "Other miscellaneous revenue" (Class C, account No. 520).

Case 149

Query. To what account should be charged (1) miscellaneous contributions, and (2) related expense, such as decorating buildings or furnishing floats on holiday occasions?

Answer. (1) If contributions are made for the purpose of developing traffic, for example, expenses incurred in connection with an industrial exposition or other business occasion, charge account No. 642, "Advertising" (Class C, account No. 680). If contributions are made without regard to traffic but incidentally for the benefit of the op[illegible]

of the company, such as those to local fire departments, business leagues, Y. M. C. A., and similar institutions charge the appropriate expense account of the department concerned; or, if impossible of allocation, charge account No. 675, "Other general expenses" (Class C, account No. 680).

(2) Expenditures such as those for decorating buildings and furnishing floats on holiday occasions, except when incurred for traffic purposes and, therefore, chargeable to account No. 642, "Advertising" (Class C, account No. 680) should be departmentalized as far as possible. Items so general in character as not to admit of departmentalization should be charged to account No. 675, "Other general expenses" (Class C, account No. 680). (See Case 111.)

Case 150

Query. To what account should be charged the salaries and expenses of auditors of receipts and their clerks and division auditors of receipts and their clerks?

Answer. Account No. 646, "Revenue accounting" (Class C, account No. 670).

[fol. 11676]

Case 151

Query. To what account should be charged the cost of postage used in mailing bills to subscribers?

Answer. Account No. 647, "Revenue collecting" (Class C, account No. 680).

Case 152

Query. To what account should be charged the cost of special editions of directories, or parts of directories, for use by the traffic department?

Answer. Account No. 649, "Directory expenses" (Class C, account No. 680) or treat through account No. 132, "Prepaid directory expense" (Class C, account No. 145).

Case 153

Query. To what account should be credited amounts received from the sale of new directories or as salvage on old directories?

Answer. Credit receipts from sales of directories to account No. 523, "Advertising and directory" (Class C, account No. 520), and from salvage to account No. 649, "Directory expenses" (Class C, account No. 680).

Case 154

Query. To what account should be charged losses incurred by reason of shortage in a local manager's account in excess of the amount paid on his bond by the surety company?

Answer. Account No. 640, "Commercial administration" (Class C, account No. 680).

Case 155

Query. To what account should be charged the pay of a general manager or superintendent having supervision of the entire operations of the company?

Answer. Account No. 661, "Salaries of general officers" (Class C, account No. 670).

Case 156

Query. What account should be charged with the expense of a board of arbitrators on subscribers' rates?

Answer. Account No. 650, "Other commercial expenses" (Class C, account No. 680).

Case 157

Query. To what account shall be charged the expense of compiling data and making reports to the Federal Government, public-service commissions, tax authorities, and others, and of testifying before such bodies?

Answer. The expense shall be charged to the accounts otherwise charged with the pay and expenses of the employees who prepare the reports or testify before such bodies. For example, if the reports are prepared by the general office clerks, the expense of preparing should be charged to account No. 662, "Salaries of general office clerks" (Class C, account No. 670); if the data regarding plant are prepared by the plant forces, the expense should be charged to account No. 601, "Supervision of maintenance," or account No. 706, "Plant supervision expense" (Class C, account No. 640); if the passing of tax claims, filing tax reports, and making returns to tax assessors are handled by the legal department, the expense should be charged to account No. 667, "General law expenses" (Class C, account No. 670).

[fol. 11677]

Case 158

Query. To what account should be charged allowances and expenses of receivers operating a telephone company under orders of the court?

Answer. Account No. 661, "Salaries of general officers" (Class C, No. 670), and account No. 663, "General office supplies and expenses" (Class C, account No. 680), except that expenses incurred for legal services shall be charged to account No. 667, "General law expenses" (Class C, account No. 680).

Case 159

Query. Is any accounting distinction to be made between monthly or other periodic payments to attorneys regularly retained by the company and those retained for specific services?

Answer. No. Both the periodic payments to attorneys regularly retained by the company and the payments to and expenses of attorneys retained for specific services shall be charged to account No. 667, "General law expenses," or account No. 670, "Law expenses connected with damages," as may be appropriate (Class C, account No. 680).

Case 160

Query. A company elects to protect itself against all losses ordinarily covered by premium insurance, by setting up a reserve for that purpose, but, in order to obtain additional protection, a part or all of the risk is placed with an insurance company. What should be the accounting for the premiums paid to and the recoveries received from the insurance company?

Answer. The amounts set aside as an insurance reserve shall be charged to account No. 668, "Insurance" (Class C, account No. 680), and credited to account No. 169, "Insurance and casualty reserves" (Class C, account No. 190). Premiums paid insurance companies for such reinsurance shall be charged to account No. 169 (Class C, account No. 190), and recoveries from such companies shall be credited to account No. 169 (Class C, account No. 190).

Case 161

Query. What should be the accounting for insurance premiums on materials and supplies carried in stock?

Answer. Charge account No. 668, "Insurance" (Class C, account No. 680), with the premiums paid and periodically transfer the portion applicable to construction to the appropriate fixed capital (plant and equipment) accounts or charge to account No. 274, "Miscellaneous construction expenditures" (Class C, account No. 270).

Case 162

Query. To what account should be charged the cost of insuring of the continuity or regularity of revenues or earnings, i. e., "use-and-occupancy insurance"?

Answer. Account No. 668, "Insurance" (Class C, account No. 680).

[fol. 11678] Case 163

Query. To what account should be charged the premium paid on a judicial bond necessary in connection with the appeal of a personal-injury or damage case?

Answer. Account No. 670, "Law expenses connected with damages" (Class C, account No. 680).

Case 164

Query. To what account should be charged the premiums on bonds given as follows:

(1) To municipalities under the general terms of a franchise or ordinance and not in connection with specific construction or maintenance work.

(2) To municipalities or property owners in connection with specific pieces of construction or maintenance work.

Answer. (1) Account No. 673, "Telephone franchise requirements" (Class C, account No. 680).

(2) The appropriate construction or maintenance accounts according to the nature of the work.

Case 165

Query. To what account should be charged the expense of publishing a company newspaper or other journal?

Answer. Account No. 675, "Other general expenses" (Class C, account No. 680), unless published in the interest

of a specific department, in which case charge the operating expense account pertaining to that department. Receipts from subscriptions and from the sale of advertising space in such journals shall be credited account No. 675 (Class C, No. 680) or the other account to which the cost of publishing was charged.

Case 166

Query. May the cost of patents be charged by Class A and B companies direct to account No. 674, "Amortization of franchises and patents," instead of to account No. 203, "Patent rights," and amortized through charges to account No. 674?

Answer. Charges to account No. 674, "Amortization of franchises and patents," on account of patents should be restricted to amounts necessary to cover such portion of the life of patents charged to account No. 203, "Patent rights," as it is estimated has expired or been consumed. The character of a patent purchased should determine whether or not the cost, or any portion thereof, should be charged to account No. 203, "Patent rights." Any amounts paid for patents having an estimated service life of less than one year, patents of doubtful service value, patents in an undeveloped state, patents acquired at small cost, and similar expenditures on account of patents may be charged direct to account No. 675, "Other general expenses."

Case 167

Query. To what account should be charged the cost of a general audit of a company's books by an audit company?

Answer. Account No. 675, "Other general expenses" (Class C, account No. 680).

[fol. 11679]

Case 168

Query. To what account should be charged the cost of printing franks for the use of officers and employees of the company?

Answer. Account No. 675, "Other general expenses" (Class C, account No. 680).

Case 169

Query. A pay check fell into the hands of an unauthorized party, who secured payment by use of a forged signa-

ture. The company was unable to effect collection from the bank paying the check, or from the person forging the same. To what account should the loss be charged?

Answer. Account No. 675, "Other general expenses" (Class C, account No. 680).

Case 170

Query. An agent of the company received a summons garnisheeing the wages of an employee. On account of delay incident to notifying the legal department, the employee succeeded in drawing his pay and the company was obliged to make good the amount of the claim. To what account should the loss be charged?

Answer. Charge the appropriate account of the department responsible for the delay.

Case 171

Query. To what account should be charged the cost of first-aid kits and renewals of same?

Answer. When such expense is incurred primarily for the plant department, charge account No. 706, "Plant supervision expense"; otherwise, charge the appropriate expense accounts of the departments in whose interests the costs are incurred.

Case 172

Query. To what account should be charged the cost of inventories and appraisals of plant?

Answer. Inventories and appraisals should be treated in the accounts as follows:

(1) Those taken incident to the ascertainment of a general valuation of the property owned or used by the company, including those taken in accordance with the Act to regulate commerce, or with other similar Federal or State requirements; charge to account No. 675, "Other general expenses," preferably in a subaccount entitled "Valuation expenses" (Class C, account No. 680). This ruling does not modify the provisions relating to betterments contained in section 9, page 32, of the Uniform System of Accounts for Class A and Class B Companies.

(2) Those taken on the orders of public authorities for other purposes such as for use in rate cases, or for the

pose of adjusting rate schedules; charge the cost to account No. 675, "Other general expenses" (Class C, account No. 680).

(3) Those taken in connection with the projected purchase of property; charge account No. 136, "Other suspense" (Class C, account No. 150), pending their final disposition. If the property is finally purchased, the cost should be considered as part of the price paid and charged to the appropriate asset account. If the property is not purchased, the cost shall be charged to account No. 417, "Other deductions from surplus" (Class C, account No. 195).

[fol. 11680] (4) Those taken in connection with the projected sale or lease of property to others; charge account No. 136 (Class C, No. 150), pending their final disposition. If the property is finally leased, charge the account appropriate for rent. If the property is sold and the selling price includes the cost of appraisal, such cost shall be considered a part of the sale price. If the project is finally abandoned, or if the property is sold, but the selling cost does not include the cost of appraisal, the cost of appraisal shall be charged to account No. 417 (Class C, No. 195).

No amounts shall be included in the cost of inventories and appraisals for incidental services of officers and employees; but special office, clerical, traveling, and incidental expenses incurred by such officers and employees may be included.

Case 173

Query. What should be the accounting for expenses incurred by the plant department in inspecting for and in checking the attachments of other companies to the pole lines of the accounting company?

Answer. Charge account No. 610, "Other maintenance expenses" (Class C, account No. 640), or if performed incident to other work, charge the accounts otherwise charged with the pay and expenses of the employees who perform the services.

Case 174

Query. To what account should be charged expenses on account of associations maintained by and in behalf of telephone companies?

Answer. The salaries and expenses of the officers representing the company as members of the associations shall be charged to the accounts to which the salaries and expenses of such officers are chargeable in connection with the operation of the telephone plant. Amounts paid incident to the maintenance of such associations shall be charged to account No. 675, "Other general expenses" (Class C, account No. 680).

Case 175

Query. What should be the accounting for the expense of overhauling and repairing of motor trucks and like equipment?

Answer. The customary annual overhauling of such apparatus shall be charged to account No. 702, "Stable and garage expense," and cleared as provided in the text of that account. Work of less frequent occurrence or involving such reconstruction items as replacing the engine may be handled as "extraordinary repairs," if the reserve has been provided for such expenses. Class C companies shall charge this expense to account No. 640, "Other maintenance expenses."

Case 176

Query. To what account should be charged rent of land used for storage of material for use in construction and maintenance work?

Answer. Account No. 704, "Supply expense," and cleared as provided in the text of that account. Class C companies shall distribute on an equitable basis between account No. 640, "Other maintenance expenses," and account No. 270, "Undistributed construction expenditures."

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COMPANY WIDE CASE—SCHNEIDER EXHIBIT No. 2

Sheet No. 1

The Ohio Bell Telephone Company

Exchange and Toll Property, Ohio

Expenditures for Plant Construction During a Construction-Development Period of Five Years

Quarter Year Period

Class of Plant	1	2	3	4	5
1. Land	$3,880,117	$.....	$2,900	$.....	$25,500
2. Buildings	3,189	32,024	1,952,886	1,932,456	1,418,871
3. Exch. Cent. Off. Equipment	1,948	60,509	237,694	180,286	448,284
4. Other Equip. in Cent. Offices	.....	.....	6,325	6,325	6,325
5. Station Apparatus	.....	.....	5,590	39,129	83,848
6. Station Installations	.....	.....	1,082	1,082	12,989
7. Interior Block Wires	.....	.....	.....	.....	.....
8. Private Branch Exchanges	.....	.....	.....	.....	.....
9. Booths and Special Fittings	.....	.....	.....	.....	.....
10. Right of Way	77,620	97,025	155,241	194,050	232,660
11. Exchange Pole Lines	.....	2,767,313	2,010,536	1,668,732	1,236,172
12. Exchange Aerial Cable	.....	1,019,501	1,844,612	1,650,621	1,363,600
13. Exchange Aerial Wire	.....	.....	2,548	25,483	63,706
14. Exchange U. G. Conduit	.....	1,986,608	2,648,810	3,311,012	1,986,607
15. Exchange U. G. Cable	.....	1,204,130	1,806,195	2,408,260	1,606,197
16. Exchange Submarine Cable	.....	.....	.....	.....	.....
17. Toll Cent. Off. Equipment	.....	.....	190,728	95,364	57,218
18. Toll Pole Lines	462,607	771,013	771,012	771,012	771,012
19. Toll Aerial Cable	.....	.....	90,171	60,114	60,114
20. Toll Aerial Wire	.....	261,099	348,132	46,131	348,131
21. Toll U. G. Conduit	.....	11,425	9,140	6,855	4,569
22. Toll U. G. Cable	.....	.....	118,126	99,228	70,677
23. Toll Submarine Cable	.....	.....	2,796	2,530	.....
24. Omissions, Engineering, General Expenses, Taxes during Construction	409,003	768,828	1,128,053	1,172,871	1,015,025
25. Total Exchange and Toll	4,834,484	8,969,475	13,353,781	13,863,543	11,026,912
26. Total Exchange and Toll, Average Plant (Cumulative)	$2,417,242	$9,919,222	$20,470,650	$34,069,512	$45,559,602

Sheet No. 2

Exchange and Toll Property, Ohio–Expenditures for Plant Construction During a Construction-Development Period of Five Years—Continued

Class of Plant	Quarter Year Period 6	7	8	9	10
1. Land	$18,450	$5,700	$3,000	$.....	$4,650
2. Buildings	1,160,642	696,614	383,923	176,394	27,823
3. Exch. Cent. Off. Equipment	2,528,302	5,954,304	2,343,017	993,062	2,585,100
4. Other Equip. in Cent. Office	6,325	37,951	56,927	68,577	442,763
5. Station Apparatus	167,695	336,392	558,986	558,986	558,986
6. Station Installations	27,060	54,121	108,243	173,187	216,484
7. Interior Block Wires	.....	4,168	5,000	14,583	8,333
8. Private Branch Exchanges	.....	456,960	507,734	236,942	162,474
9. Booths and Special Fittings	.....	4,180	5,016	25,080	24,244
10. Right of Way	271,670	194,050	194,050	213,455	155,240
11. Exchange Pole Lines	1,027,859	700,300	576,053	513,930	412,273
12. Exchange Aerial Cable	1,237,966	970,954	485,477	465,477	339,634
13. Exchange Aerial Wire	127,413	254,825	509,651	509,651	443,396
14. Exchange U. G. Conduit	1,589,286	1,059,524	662,202	.....	.....
15. Exchange U. G. Cable	1,444,956	1,204,130	963,304	602,066	602,065
16. Exchange Submarine Cable	.....	.....	9,865	5,919	3,945
17. Toll. Cent. Off. Equipment	305,165	133,510	80,106	358,571	152,562
18. Toll Pole Lines	771,012	771,012	771,013	639,708	539,708
19. Toll Aerial Cable	150,385	90,171	60,114	30,057	30,057
20. Toll Aerial Wire	348,131	348,131	348,131	304,615	304,616
21. Toll U. G. Conduit	4,570	4,570	2,284	2,285	.....
22. Toll U. G. Cable	70,877	33,075	33,076	23,625	23,626
23. Toll Submarine Cable	.....	.....	.....	3,796	2,530
24. Omissions, Engineering, General Expense, Taxes during Construction	1,040,434	1,320,353	801,020	909,129	650,704
25. Total Exchange and Toll	12,298,098	14,635,995	9,458,191	6,750,095	7,691,433
26. Total Exchange and Toll Average Plant (Cumulative)	$58,177,244	$71,669,154	$83,696,386	$91,990,181	$98,026,292

COMPANY WIDE CASE—SCHNEIDER EXHIBIT No. 2—Continued

[Vol. 11697] Sheet No. 3

Exchange and Toll Property, Ohio–Expenditures for Plant Construction During a Construction-Development Period of Five Years—Continued

Class of plant	Quarter Year Period 11	12	13	14	15
1. Land	$	$	$	$	$
2. Buildings	1,950				
3. Exch. nt. Off. Equipment	94,453	3,349			
4. Other Equip. in Central Office					
5. Station Apparatus	335,392	150,926	1,028,535	388,931	329,602
6. Station Installations	283,593	204,577	396,330	142,879	127,725
7. Interior Block Wires	5,417	4,167	15,333	8,500	4,917
8. Private Branch Exchanges	165,860	162,475	622,520	223,403	199,709
9. Booths and Special Fittings	16,387	6,694	30,765	11,035	9,665
10. Right of Way	97,025	58,215			
11. Exchange Pole Lines	248,493	248,494			
12. Exchange Aerial Cable	291,286				
13. Exchange Aerial Wire	305,791	305,791	937,758	335,370	300,694
14. Exchange U. G. Conduit					
15. Exchange U. G. Cable					
16. Exchange Submarine Cable					
17. Toll Cent. Off. Equipment	91,546	61,033			
18. Toll Pole Lines	385,506	385,506			
19. Toll Aerial Cable	30,057				
20. Toll Aerial Wire	304,615	304,615	304,615	304,615	130,549
21. Toll U. G. Conduit					
22. Toll U. G. Cable					
23. Toll Submarine Cable					
24. (Omissions Engineering General Expenses Taxes during Construction)	614,901	175,399	672,426	128,717	485,875
[illegible] Exchange and Toll	3,272,272	2,075,241	4,010,582	1,591,390	1,569,135
[illegible] Exchange and Toll Average Plant (Cumulative)	$104,692,797	$107,180,901	$110,484,769	$112,959,928	$114,716,077

Sheet No. 4

Exchange and Toll Property, Ohio—Expenditures for Plant Construction During a Construction-Development Period of Five Years—Continued

Class of plant	Quarter Year Period 16	17	18	19	20
1. Land	$	$	$	$	$3,180
2. Buildings					
3. Exchange Cent. Off. Equipment					
4. Other Equip. in Central Office					
5. Station Apparatus					
6. Station Installations	290,673	240,364	206,825	167,696	162,106
7. Interior Block Wires	112,571	93,068	80,099	64,945	62,780
8. Private Branch Exchanges	4,333	3,583	3,065	2,500	2,417
9. Booths and Special Fittings	176,014	145,550	125,241	101,547	98,162
10. Right of Way	8,694	7,190	6,186	5,016	4,849
11. Exchange Pole Lines					
12. Exchange Aerial Cable					
13. Exchange Aerial Wire					
14. Exchange U. G. Conduit	265,018	219,150	188,571	182,895	147,799
15. Exchange U. G. Cable					
16. Exchange Submarine Cable					
17. Toll Cent. Off. Equipment					
18. Toll Pole Lines					
19. Toll Aerial Cable					
20. Toll Aerial Wire					
21. Toll U. G. Conduit	43,516				
22. Toll U. G. Cable					
23. Toll Submarine Cable					
24. Omissions, Engineering, General Expenses, Taxes during Construction	83,254	77,553	56,377	57,744	56,901
25. Total Exchange and Toll	984,073	765,478	666,382	562,343	*538,154
26. Total Exchange and Toll Average Plant (Cumulative)	$115,810,726	$116,702,018	$117,422,431	$118,087,809	$*118,577,047

* Includes $12,423 of Taxes During Construction paid subsequent to the 20th Quarter Year Period.

[fol. 11699] Sheet No. 5

The Ohio Bell Telephone Company

Determination of Interest During Construction for Exchange and Toll Property

Quarter Year Period (a)	% of Plant in Service (Average) (b)	Amount of Exchange & Toll Plant in Service (Average) (c=b×$118,833,705)
		$
1		
2	.48	574,308
3	1.52	1,803,326
4	2.90	3,445,854
5	4.99	5,926,908
6	7.99	9,499,202
7	12.33	14,656,640
8	18.93	22,490,465
9	30.96	36,791,314
10	53.20	63,222,217
11	77.31	91,870,124
12	88.87	105,610,511
13	91.81	109,102,403
14	93.69	111,333,085
15	94.78	112,635,664
16	96.00	114,076,360
17	97.50	115,862,862
18	98.50	117,051,199
19	99.50	118,239,536
20		

[fol. 11700] Sheet No. 6

The Ohio Bell Telephone Company

Determination of Interest During Construction for Exchange and Toll Property

Quarter Year Period (a)	Cumulative Expenditure for Exchange & Toll Property (Average) (b)	Exchange of Toll Plant In Service (Average) (c)	Difference (d=b−c)
	$ 2,417,242	$	$ 2,417,242
1	9,319,221		9,319,221
2	20,470,850	574,308	19,896,542
3	34,069,512	1,803,326	32,266,186
4	46,589,602	3,445,854	43,113,748
5	58,177,244	5,926,908	52,250,336
6	71,689,154	9,499,202	62,189,952
7	83,696,386	14,656,640	69,039,746
8	91,990,181	22,490,465	69,499,716
9	98,026,292	36,791,314	61,234,978
10	104,692,797	63,222,217	41,470,580
11	107,180,901	91,870,124	15,310,777
12	110,404,769	105,610,511	4,794,258
13	112,988,828	109,102,403	3,886,425
14	114,716,077	111,333,085	3,382,992
15	115,810,726	112,635,664	3,175,062
16	116,702,918	114,076,360	2,626,558
17	117,422,431	115,862,862	1,559,569
18	118,087,809	117,051,199	986,610
19	118,570,836	118,239,536	331,300
20			

[fol. 11701] Sheet No. 7

The Ohio Bell Telephone Company

Determination of Interest During Construction for Exchange and Toll Property

Quarter Year Period (a)	Average Amount of Plant in Process of Construction (b)	Interest @ 6% per Annum (c=b×1½%)
1	$ 2,417,242	$ 36,259
2	9,319,221	139,788
3	19,896,542	298,448
4	32,266,186	483,993
5	43,113,748	646,706
6	52,250,336	783,755
7	62,189,962	932,849
8	69,039,746	1,035,596
9	69,499,716	1,042,496
10	61,234,978	918,525
11	41,470,580	622,059
12	15,310,777	229,662
13	4,794,258	71,914
14	3,886,425	58,296
15	3,382,992	50,745
16	3,175,062	47,626
17	2,625,868	39,388
18	1,559,589	23,394
19	986,610	14,799
20	331,299	4,969
Total		$7,481,264

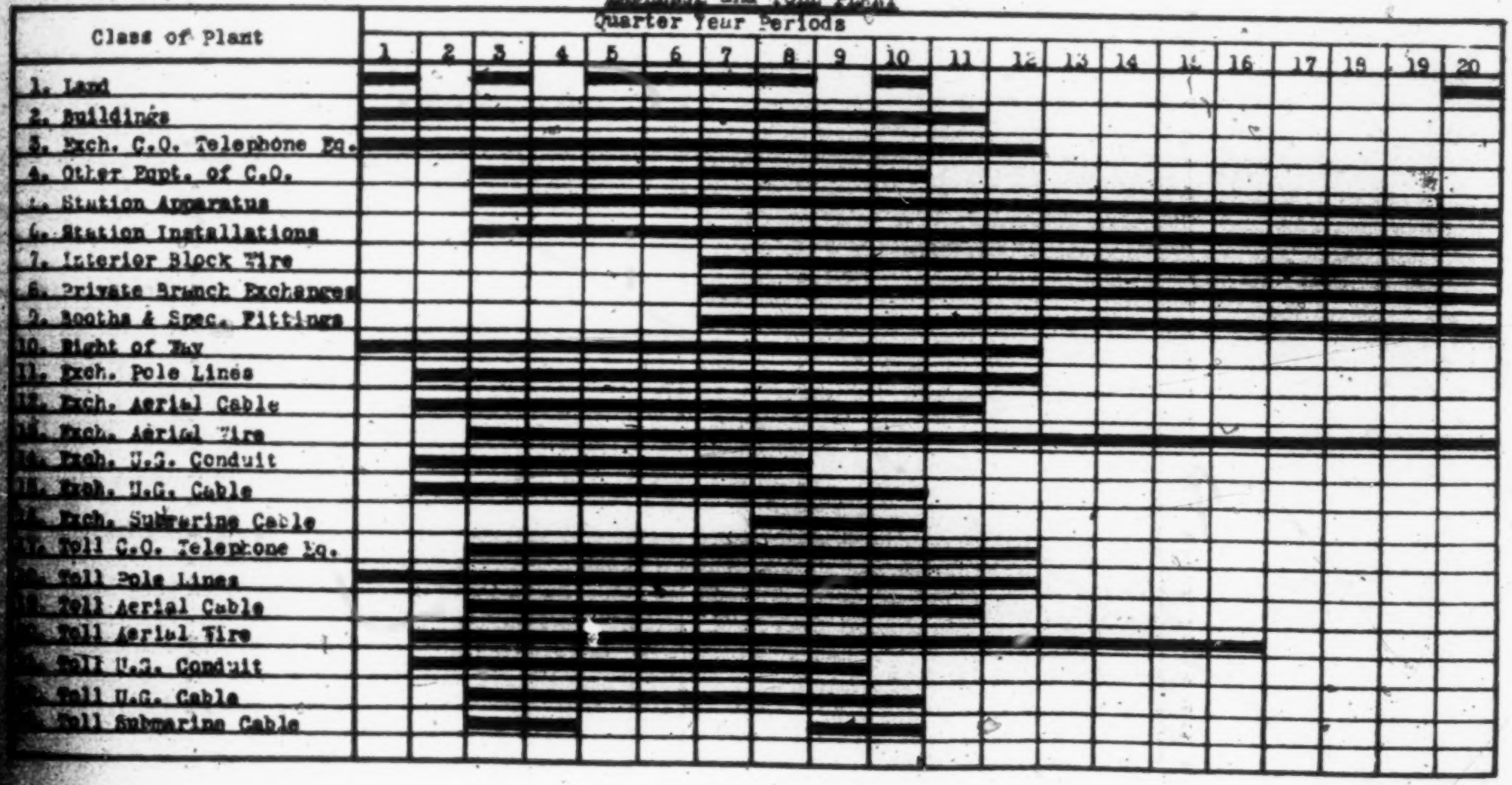
(Here follows 1 photo, folio 11702.)

COMPANY WIDE CASE-SCHNEIDER EXHIBIT NO. 2

THE OHIO BELL TELEPHONE COMPANY

CHART SHOWING TIME REQUIRED TO BUILD THE

EXCHANGE and TOLL PLANT



Sheet No. 8

[fol. 11703] COMPANY WIDE CASE—SCHNEIDER EXHIBIT 3

The Ohio Bell Telephone Company

Exchange and Toll Property

Cost of Establishing Business as of June 30, 1925

[fol. 11704] The physical exchange and toll property owned and operated by The Ohio Bell Telephone Company in the State of Ohio, including Working Capital and Supplies, as shown in the detailed appraisal, is	$134,394,199.00
The physical property, including the Cost of Establishing Business, as included in the following pages, is	$155,162,357.00
Deduct the physical property, including Working Capital and Supplies	$134,394,199.00
Cost of Establishing Business	$20,768,158.00

This figure does not provide for any expenditures which would be required for the following items:

Preliminary Organization.
Legal Services during Preliminary Period.
Financing.
Preliminary Engineering Survey.
Franchise.
Preliminary Development.

(Here follows paster, side folios 11705 and 11706.)

The Ohio Bell Telephone Company

Cost of Establishing Business

Exchange and Toll Property

Quarter Year Period

	1	2	3	4	5	6	7	8	9	10	11
1. Property in Service at Beginning of Quarter Year Period	$	$5,136,362	$14,717,216	$29,150,514	$44,685,977	$57,860,031	$72,788,970	$90,544,743	$103,614,245	$114,319,595	$126,357,665
2. Plant Additions During Quarter Year Period	5,049,085	9,184,076	13,609,340	14,149,257	11,259,813	12,588,136	14,984,460	9,928,401	7,342,647	8,798,804	5,161,434
3. Interest on Property and Plant Additions @ 2% Per Quarter	50,491	194,568	430,437	724,503	1,006,317	1,283,082	1,605,624	1,910,179	2,145,711	2,378,375	2,578,767
4. Advertising, Canvassing, Soliciting and Contracts		2,264	9,631	9,631	19,262	48,156	57,787	86,680	173,360	221,515	317,830
5. Securing & Building an Organization of Employees		22,765	22,765	68,297	85,370	85,370	85,370	85,370	156,511	156,511	156,512
6. Instructions, Records, etc.		5,100	10,000	10,000	37,650	37,650	37,650	37,650	16,325	16,325	16,325
7. Preliminary Directories		390	390	781	1,171	1,562	2,343	3,514	4,295	5,857	8,199
8. Plant Maintenance	11,536	44,223	97,982	165,018	228,465	290,209	363,463	433,798	493,065	555,249	644,767
9. Traffic Expense			4,147	12,437	24,872	53,890	99,487	161,667	269,448	443,546	675,682
10. Commercial Expense			888	2,664	5,328	11,545	21,312	34,633	577,722	95,018	144,747
11. Station Removals & Changes			511	1,532	3,063	6,636	12,251	19,908	33,180	54,618	83,203
12. Administration	2,307	14,948	29,263	54,072	81,036	107,004	135,932	172,644	240,781	309,728	409,453
13. Rents	6,499	11,148	14,713	22,887	26,105	31,366	38,671	50,185	62,108	72,333	72,678
14. Uncollectible Revenue			65	195	390	846	1,562	2,538	4,230	6,963	10,607
15. Depreciation of Plant & Equipment	16,444	101,372	224,010	376,398	520,145	659,112	823,346	979,246	1,107,002	1,234,781	1,412,685
16. Taxes			1,828	5,790	11,047	19,008	30,436	46,969	72,110	117,936	202,656
17. Total Property, Plant, Interest and Expenses	5,136,362	14,717,216	29,173,186	44,753,976	57,996,011	73,083,603	91,088,664	104,496,125	115,792,740	128,782,654	138,253,210
18. Less Operating Revenues			22,672	67,999	135,980	294,633	543,921	883,880	1,473,145	2,424,989	3,694,138
19. Property at End of Quarter Year Period	$5,136,362	$14,717,216	$29,150,514	$44,685,977	$57,860,031	$72,788,970	$90,544,743	$103,614,245	$114,319,595	$126,357,665	$134,559,072

Less Plant Additions Line 2 and Interest During Construction Amount of $7,481,264

Cost of Establishing Business

e Ohio Bell Telephone Company
Cost of Establishing Business
Exchange and Toll Property
Quarter Year Period

9	10	11	12	13	14	15	16	17	18	19	20	Total end of period
314,245	$114,319,595	$126,357,665	$134,559,072	$140,393,628	$145,891,700	$148,357,173	$150,508,770	$151,850,058	$152,950,910	$153,857,693	$154,521,300	$155,162,357
342,647	8,798,804	5,161,434	3,417,590	4,220,128	1,685,266	1,644,070	1,047,563	877,920	765,432	580,287	619,726	126,912,935
145,711	2,378,375	2,578,767	2,725,357	2,850,074	2,934,687	2,983,584	3,020,651	3,046,480	3,066,672	3,082,957	3,096,623	3,103,247
173,360	221,515	317,830	404,510	211,884	115,573	77,056	57,787	28,893	28,894	28,893	28,894	.....
156,511	156,511	156,512	156,512	14,229	14,228	14,228	14,228	.....	.....	.....	.....	.....
16,325	16,325	16,325	16,325	5,000	5,000	.....	.....	.....	.....	.....	.....	.....
4,295	5,857	8,199	10,542	.....	.....	.....	.....	.....	.....	.....	.....	.....
493,065	555,249	644,767	718,380	762,716	782,058	794,824	802,728	810,007	817,154	822,524	827,506	829,982
269,448	443,546	675,682	986,582	1,251,880	1,392,820	1,475,728	1,533,765	1,571,075	1,595,946	1,620,818	1,645,690	1,658,123
577,722	95,018	144,747	211,349	268,181	298,374	316,135	328,568	336,560	341,858	347,216	352,544	399,800
83,180	54,618	83,203	121,487	154,156	171,511	181,721	188,867	193,462	196,542	199,587	202,650	204,181
240,781	309,728	409,453	525,138	533,610	555,913	571,939	585,188	588,000	596,081	603,807	611,456	609,499
62,108	72,333	72,678	72,876	73,117	73,362	73,496	73,589	73,657	73,711	73,754	73,794	73,815
4,230	6,963	10,607	15,488	19,653	21,865	23,167	24,078	24,664	25,054	25,445	25,835	26,030
107,002	1,234,781	1,412,685	1,551,839	1,639,283	1,680,010	1,706,966	1,723,746	1,738,936	1,753,477	1,764,557	1,774,749	1,779,814
72,110	117,936	202,656	294,498	338,534	349,733	356,895	361,047	365,694	371,408	375,218	379,027	380,931
792,740	128,782,654	138,253,210	145,787,545	152,736,073	155,972,100	158,576,982	160,270,575	161,540,406	162,583,169	163,382,756	164,159,794	164,227,779
473,145	2,424,989	3,604,138	5,393,917	6,844,373	7,614,927	8,068,212	8,385,517	8,589,496	8,725,476	8,861,456	8,997,437	9,065,422
319,595	$126,357,665	$134,559,072	$140,393,628	$145,891,700	$148,357,173	$150,508,770	$151,885,058	$152,950,910	$153,857,693	$154,521,300	$155,162,357	$155,162,357

ne 2 and Interest During Construction

.....	$134,394,199
ess	$20,768,158

[fol. 11707] Cost of Establishing Business Exchange and Toll Property

Plant and General Equipment in Service:

Portions of the toll and exchange properties will be completed and in service during the third quarter year period of construction. Other property subsequently constructed will be placed in service just as quickly as the essentials for giving service are completely assembled. The following tabulation indicates the amount of plant and equipment which will be giving service during the various intervals to final completion in the twentieth quarter year period.

Quarter year period	Average Plant & Equip. constructed (cumulative)	% of plant in service (average)	Cumulative plant and equipment in service
(a)	(b)	(c)	(d) = (c) x 128,044,199
1	$2,542,673	.....	$.....
2	9,747,277	.....	.....
3	21,332,624	.48	614,612
4	35,537,107	1.52	1,946,272
5	48,764,227	2.90	3,713,282
6	61,225,860	4.99	6,389,406
7	75,724,833	7.99	10,230,782
8	88,845,047	12.33	15,787,850
9	98,285,188	18.93	24,238,767
10	105,387,651	30.96	39,642,484
11	112,910,288	53.20	68,119,514
12	115,901,093	77.31	98,990,970
13	119,327,669	88.87	113,792,880
14	121,976,833	91.81	117,557,379
15	123,758,603	93.69	119,964,610
16	124,902,437	94.78	121,360,292
17	125,837,285	96.00	122,922,431
18	126,589,087	97.50	124,843,094
19	127,223,512	98.50	126,123,536
20	127,772,634	99.50	127,403.978

[fol. 11708] Plant Additions Based on Construction Program:

The Plant and General Equipment additions are made in accordance with the construction program.

Quarter Year Period	Plant and Equipment Added During Quarter Year Period
1	$5,049,085
2	9,184,076
3	13,548,382
4	14,078,143
5	11,155,673

Cost of Establishing Business, Exchange and Toll Property—Continued

Quarter Year Period	Plant and Equipment Added During Quarter Year Period
6	12,426,858
7	14,764,756
8	9,596,951
9	6,835,935
10	7,777,274
11	3,358,112
12	2,159,082
13	4,010,582
14	1,521,450
15	1,569,136
16	984,073
17	786,478
18	666,382
19	552,343
20	538,164
Total	$120,562,935

NOTE.—Above figures do not include interest during construction, Working Capital or Supplies.

[fol. 11709] Working Capital and Supplies Distribution:

Working Capital and Supplies are distributed in accordance with the amount of plant and equipment in service, in the ratio of the plant and equipment placed in service each quarter year period to the total plant and equipment installed during the entire period.

The Ohio Bell Telephone Company

Cost of Establishing Business

Exchange and Toll Property

Working Capital and Supplies Distribution

a) Total Working Capital and Supplies	$6,350,000
b) Total Plant and Equipment	$128,044,199
c) Working Capital and Supplies per Dollar of Plant and Equipment (a/b)	$.04959

Quarter year period	Average plant & equipment in service	Average working capital & supplies	Working capital & supplies added
(a)	(b)	(c = b x .04959)	
1	$.....	$.....	$.....
2	.....	.....	.....
3	614,612	30,479	60,958
4	1,946,272	96,515	71,114
5	3,713,282	184,142	104,140
6	6,389,406	316,851	161,278
7	10,230,732	507,342	219,704
8	15,787,850	782,919	331,450
9	24,238,767	1,202,000	506,712
10	39,642,484	1,965,871	1,021,030
11	68,119,514	3,378,047	1,803,322
12	98,990,970	4,908,962	1,258,508
13	113,792,880	5,642,989	209,546
14	117,557,379	5,829,670	163,816
15	119,964,610	5,949,645	74,934
16	121,360,292	6,018,257	63,490
17	122,922,431	6,095,723	91,442
18	124,843,094	6,190,969	99,050
19	126,123,536	6,254,466	27,944
20	127,403,978	6,317,963	81,562
Total			6,350,000

[fol. 11710] Contracts, Advertising, Canvassing, Demonstrating, etc.:

Considerable advertising, canvassing, soliciting, demonstrating and missionary work is necessary in order to develop and popularize the exchange and toll service. As much exchange service demand from subscribers is secured as is possible before the date at which the exchange properties are made ready for service. The toll service must be developed simultaneously with that of the exchanges. Not only the public and exchange service subscribers but many industrial corporations and localized telephone companies must be acquainted with the facts, advantages and desirability of toll service.

In order to familiarize and acquaint the subscribers and the public with the use of the toll lines and the adaptability of toll service to their needs, demonstrations of the service must be held in the various cities and localities as the lines are completed and made ready for use.

Contracts, Advertising, Canvassing, Demonstrating, etc.—Continued

Large users of both exchange and toll service must be visited by telephone salesmen, who will make a survey of service requirements and make their recommendations as to the most economical and efficient system to be installed.

The cost of advertising, canvassing, soliciting, demonstrating, sales, surveys and missionary work is determined by a study of all of the factors entering into this cost, supplemented by such other facts as are available.

Cost of canvassing and soliciting	$1,205,000
Cost of advertising	341,500
Cost of demonstrating	82,500
Cost of Connecting Company Contracts	75,500
Cost of Service Surveys	224,000
Total	$1,928,500
Total per Station	$3.70

Quarter Year Period	No. Stations Gained	Cost of Advertising Canvassing, Soliciting, Demonstrating, Contracts and Surveys @ $3.70 Each
1		$
2		2,264
3	2,603	9,631
4	2,603	9,631
5	5,206	19,262
6	13,015	48,156
7	15,618	57,787
8	23,427	86,680
[fol. 11711]		
9	46,854	$173,360
10	59,869	221,515
11	85,900	317,830
12	109,327	404,510
13	57,266	211,884
14	31,236	115,573
15	20,826	77,056
16	15,618	57,787
17	7,809	28,893
18	7,809	28,894
19	7,809	28,893
20	7,809	28,894
Total	520,604	$1,928,500

The pages immediately following indicate the companies with which The Ohio Bell Telephone Company has contracts pertaining to telephone service.

[fol. 11712]

The Ohio Bell Telephone Company

Cost of Establishing Business

Exchange and Toll Property

List of Companies as of December 31, 1924, with Which the O. B. T. Co. Has Service—Contractual Relations—Continued

Name of company	Exchanges operated	Stations
*The Ada Tel. Exch. Co.	*Ada	860
	Alger	114
	Dunkirk	366
	Harrod	117
	Lafayette	126
	McGuffey	42
*The Adams Co. Tel. Co.	*Peebles	353
	West Union	361
	Seaman	189
	Wamsley	82
*The Adamsville Tel. Co.	*Adamsville	214
	Otsego	50
*The Alvada Mut. Tel. Co.	*Alvada	141
*The Amanda Bell Tel. Co.	*Amanda	464
*The Amesville Tel. Co.	*Amesville	300
The Andover Elec. Tel. Co.	*Andover	450
The Antrim Tel. Co.	*Antrim	123
*The Antwerp-Payne Tel. Co.	*Antwerp	440
	Payne	489
*The Arcadia Mut. Tel. Co.	*Arcadia	281
The Archbold Tel. Co.	*Archbold	915
*The Armstrong & Key Tel. Co.	*Armstrong's Mills	50
	Key	17

[fol. 11713]

The Arthur Mut. Tel. Co.	*Arthur	155
*The Ashtabula Tel. Co.	*Ashtabula	5598
*The Athens Co. H. Tel. Co.	*Athens	2732
	Albany	274
	Chauncey	180
	The Plains	124
The Auglaize Tel. Co.	*Waynesfield	588
*The Austinburg Tel. Co.	*Austinburg	145
The Ayersville Mut. Tel. Co.	*Ayersville	300
*The Bainbridge Tel. Co.	*Bainbridge	166
	Aurora	102
The Bakersville & Stone Cr. Tel. Co.	*Bakersville	67
*The Barlow & Watertown Tel. Co.	Barlow	207
	Watertown	200
	*Beverly	567
The Bascom Farm. Mut. Tel. Co.	*Bascom	195
The Beach Tel. Co.	*Beach	25
*The Beaver Tel. Co.	*North Lima	480
*The Beaverdam H. Tel. Co.	*Beaverdam	197
*The Bellevue H. Tel. Co.	*Bellevue	2178

*Present Contract Relations. * = Headquarters.

[fol. 11713a]

List of Companies as of December 31, 1934, with Which the O. B. T. Co. Has Service—Contractural Relations—Continued

Name of company	Exchanges operated	Stations
The Belmore Farm. Mut. Tel. Co.	* Belmore	187
The Benton Ridge Farm. Mut. Tel. Co.	* Benton Ridge	185
* The Benwood Tel. Co.	* Sardis	101
* The Berghols Tel. Co.	Amsterdam	126
	* Berghols	148
	Carrollton	640
	East Springfield	[illegible]
	Harlem Springs	[illegible]
	Kilgore	[illegible]
	Malvern	120
	Mechanicstown	175
	New Harrisburg	42
	Perrysville	9
	(Lamartine P. O.)	
	Richmond	106
	Summitville	31
* The Berlin Center Tel. Co.	* Berlin Center	143
The Berlin Tel. Co.	Baltic	207
	Berlin	175
	Chile	131
	* Sugar Creek	340
The Bidwell Tel. Co.	* Bidwell	420
The Birds Run Tel. Co.	* Birds Run	46
	Kimbolton	80
The Birmingham Tel. Exch. Co.	* Birmingham	125
The Bladen Tel. Co.	* Bladen	160
The Bloomingdale Tel. Ass'n.	* Bloomingdale	98

[fol. 11714]

* The Bluffton Farm. Mut. Tel. Co.	* Bluffton	295
* The Bluffton Tel. Co.	* Bluffton	617
	Rockport	66
The Botkins Tel. Co.	Botkins	330
	* (New Bremen)	
The Boughtonville Tel. Co.	* Boughtonville	113
* The Bremen Tel. Co.	* Bremen	880
The Bristol-Meigs Tel. Co.	Bristol	140
	* (McConnellsville)	
* The Brown Co. Ind. Tel. Co.	* Georgetown	664
	Russellville	220
	Decatur	137
The Brunswick Ind. Tel. Co.	* Brunswick	305
	Liverpool (Valley City)	300
* The Buckeye Lake H. Tel. Co.	* Thurston	225
	Baltimore	645
	Millersport	324
	Pleasantville	225
The Buckland Mut. Tel. Co.	* Buckland	240
* The Bucyrus Tel. Co.	* Bucyrus	3000
The Bulaville Tel. Co.	* Bulaville	120
The Burlington Swbd. Tel. Co.	* Burlington	0

* — Direct Contract Relations.

* — Headquarters.

[fol. 11715]

List of Companies as of December 31, 1924, with Which the O. B. T. Co. Has Service—Contractural Relations—Continued

Name of company	Exchanges operated	Stations
*The Burton Tel. Co.	° Burton	420
The Cadmus Tel. Co.	° Cadmus	150
*The Caldwell-Marietta Tel. Co.	° Warner	200
*The Caledonia Tel. Co.	° Caledonia	309
	Martel	64
	Kirkpatrick	65
	Iberia	30
	New Winchester	113
*The Cambridge H. Tel. Co.	° Cambridge	4020
	Byesville	508
*The Camden Tel. Co.	° Camden	417
The Camden Rural Tel. Co.	Cooney	170
	° (Camden)	
The Cannelville Tel. Co.	Cannelville	60
	° (Philo)	
*The Carey Elec. Tel. Co.	° Carey	806
The Careytown H. Tel. Co.	° Careytown	66
*The Carroll Tel. Co.	° Carroll	221
*The W. W. Cater Tel. Co.	° Somertown	35
The Cavette Mut. Tel. Co.	° Cavette	113
The Cecil Mut. Tel. Ass'n.	° Cecil	188

[fol. 11716]

*The Cedarville Tel. Co.	° Cedarville	407
*The Celina & Mercer Co. Tel. Co.	° Celina	974
*The Champaign Tel. Co.	° Urbana	1803
	Westville	149
	Terre Haute	29
*The Chardon Tel. Co.	° Chardon	714
The Chatham Farm. Mut. Tel. Co.	° Chatham	300
The Cherry Valley Tel. Co.	° Cherry Valley	107
The Chesapeake & Lawrence Co. Tel. Co.	° Chesapeake	225
The Cheshire Tel. Co.	° Cheshire	80
*The Chester Tel. Co.	° Chesterland	207
The Citizens Exch. Tel. Co.	° Hamler	450
The Citizens Mut. Tel. Co.	° McClure	356
*The Citizens Tel. Co.	° Beallsville	195
*The Citizens Tel. Co.	° Circleville	2008
	Ashville	597
	Williamsport	224
	Laurelville	302
*The Citizens Tel. Co.	° Clarington	59

* — Direct Contract Relations. ° — Headquarters.

[fol. 11717]

List of Companies as of December 31, 1924, with Which the O. B. T. Co.

Has Service—Contractual Relations—Continued

Name of company	Exchanges operated	Stations
* The Citizens Tel. Co.	* Coolville	310
	Fillmore	45
	Frost	90
	Tupper Plains	45
* The Citizens Tel. Co.	* Delaware	2972
	Kilbourne	160
	Cheshire	158
	Lewis Center	141
	Radnor	174
The Citizens Tel. Co.	* Leo	80
The Citizens Tel. Co.	* Lucasville	150
The Citizens Tel. Co.	* Minford	140
* The Citizens Tel. Co.	* Mowrystown	279
	Buford	73
The Citizens Tel. Co.	Corner	30
	* (Porterfield)	
* The Citizens Tel. Co.	* Rock Creek	244
The Citizens Tel. Co.	* Rutland	350
	Alberta	100
	Carpenter	45
	Chester	165
	Bashan	131
	Portland	19
	Long Bottom	116
	Success	94
	Sumner	206
	Rock Springs	97
	Reedsville	66
The Citizens Tel. Co.	Jerseyville	96
	* (Shade)	

[fol. 11718]

The Citizens Tel. Co.	* So. Webster	70
* The Citizens Tel. Co.	* Stockdale	350
* The Citizens Tel. Co.	* Waterville	391
The Claridon Tel. Co.	* Claridon	85
The Clarksfield Tel. Co.	* Clarksfield	153
The Clinton Air Line Tel. Co.	* Fitchville	168
* The Clinton Tel. Co.	* Wilmington	2107
	Sabina	550
	Blanchester	468
	New Vienna	350
	Martinsville	288
	Clarksville	155
The Cloverdale Mut. Tel. Co.	* Cloverdale	155
The Colebrook Tel. Co.	* Colebrook	114
The Colerain Tel. Co.	* Hallsville	204
* The Columbia Mut. Tel. Co.	* Columbia Sta.	195
* The Columbus Gr. Mut. Tel. Co.	* Columbus Grove	650
* The Concord Bell Tel. Co.	* Sugar Tree Ridge	95
* The Conneaut Tel. Co.	* Conneaut	2624
* The Constitution & Dunham Tel. Co.	* Constitution	58
The Continental Farm. Mut. Tel. Co.	* Continental	437

* — Direct Contract Relations. * — Headquarters.

[fol. 11719]

List of Companies as of December 31, 1924, with Which the O. B. T. Co.

Has Service—Contractual Relations—Continued

Name of company	Exchanges operated	Stations
*The Convoy H. Tel. Co.	° Convoy	568
The Cora Tel. Co.	° Cora	105
*The Coshocton Co. Tel. Co.	° Warsaw	310
	Keene	44
	Cooperdale	83
*The Country H. Tel. Co.	° Grover Hill	360
*The Crescent Tel. Co.	° Bowerston	242
	Sherrodsville	122
	Tappan	68
*The Crescent Tel. Co.	° Weston	100
	Deshler	332
*The Crestline Loc. Tel. Co.	Crestline	1255
	° (Bellevue)	
*The Cridersville Tel. Co.	Cridersville	104
	° (Wapakoneta)	
*The Crooksville Tel. Co.	Crooksville	409
	° (Zanesville)	
*The Cumberland Tel. Co.	° Cumberland	561
The Dalsell Farm. Tel. Co.	° Dalsell	100
*The Damascus Tel. Co.	° Damascus	230
	North Benton	156
The Darwin Tel. Co.	° Darwin	219
*The Deal & Hunt Tel. Co.	° Batesville	159

[fol. 11720]

The Deavertown Tel. Co.	Deavertown	70
	° (Zanesville)	
The Dellroy Tel. Co.	° Dellroy	111
The Delphos H. Tel. Co.	° Delphos	1379
*The Delta H. Tel. Co.	° Delta	984
The Deshler Farm. Mut. Tel. Co.	° Deshler	252
The Dexter Tel. Co.	° Dexter	312
The Dorcas Tel. Co.	° Dorcas	240
The Dorset Tel. Co.	° Dorset	303
The Downington Tel. Co.	° Downington	48
*The Doylestown Tel. Co.	° Doylestown	202
The Dungannon Farm. Tel. Co.	° Dungannon	50
The DuPont Farm. Mut. Tel. Co.	° Dupont	56
The Dyesville Tel. Co.	° Dyesville	59
*The Eaton Tel. Co.	° Eaton	1441
The Edgerton Tel. Co.	° Edgerton	557
The Eldorado & West Manchester Tel. Co.	° West Manchester	132
	Eldorado	114

* = Direct Contract Relations. ° = Headquarters.

[fol. 11721]

List of Companies as of December 31, 1924, with Which the O. B. T. Co. Has Service—Contractual Relations—Continued

Name of company	Exchanges operated	Stations
* Elida Mut. Tel. Co.	* Elida	496
	Gomer	154
* The Elyria Tel. Co.	* Elyria	6191
	La Grange	130
The Ewington Tel. Co.	* Ewington	150
The Fairview & Morristown Tel. Co.	* Fairview	154
	Morristown	22
* The Farmers Mut. Tel. Co.	* Hilliards	95
The Farmers Mut. Tel. Co.	* Liberty Center	209
The Farmers Mut. Tel. Co.	* Okolona	192
The Farmers Mut. Tel. Co.	* Pattersonville	140
The Farmers Mut. Tel. Co.	* West Hope	62
* The Farmers Tel. Co.	* Bloomville	308
	Republic	280
	Fireside	165
* The Farmers Tel. Co.	* Caldwell	964
	Dexter City	355
	Belle Valley	230
The Farmers Tel. Co.	* Kunkle	101
The Farmers Tel. Co.	Jeromesville	260
	* Perrysville	600
The Farmers Tel. Co.	* Quaker City	370

[fol. 11722]

* The Farmersville Tel. Co.	* Farmersville	277
* The Farmers & Merch. Tel. Co.	East Rochester	196
	Minerva	457
	* Paris	280
* The Farmers & Merch. Tel. Co.	* St. Paris	466
The Fayette Tel. Co.	* Fayette	624
The Fayetteville Tel. Co.	* Fayetteville	160
* The Flushing Tel. Co.	Fairpoint	26
	* Flushing	366
	Holloway	79
	New Athens	128
	Piedmont	44
The Ft. Jennings Farm. Mut. Tel. Co.	* Ft. Jennings	247
* The Ft. Recovery Tel. Co.	* Ft. Recovery	302
The Fort Seneca Mut. Tel. Co.	* Fort Seneca	96
* The Fraseysburg H. Tel. Co.	* Fraseysburg	530
* The Freeport Tel. Co.	* Freeport	120
* The Fremont H. Tel. Co.	* Fremont	3442
	Lindsey	115
* The Galion Tel. Co.	Galion	1760
	* (Bellevue)	
The Gallia Mut. Tel. Co.	* Gallia	105

* — Direct Contract Relations. ° — Headquarters.

[fol. 11723]

List of Companies as of December 31, 1924, with Which the O. B. T. Co. Has Service—Contractural Relations—Continued

Name of company	Exchanges operated	Stations
*The Garrettsville Tel. Co.	*Garrettsville	495
*The Gaysport Mut. Tel. Co.	*Gaysport	50
*The Geneva Tel. Co.	*Geneva	1028
	Madison	501
The Gerald Mut. Tel. Co.	*Gerald	150
*The Germantown Ind. Tel. Co.	*Germantown	506
The Getaway Tel. Co.	*Getaway	50
*The Gibsonburg Tel. Co.	*Gibsonburg	490
	Helena	170
	Bettsville	233
The Gilboa Farm. Mut. Tel. Co.	*Gilboa	200
The Glandorf Mut. Tel. Co.	*Glandorf	200
The Gorby-Cady Tel. Co.	*Deucher	60
The Grafton Mut. Tel. Co.	*Grafton	202
The Grand Rapids Mut. Tel. Co.	*Grand Rapids	406
The Graysville Farm. Mut. Tel. Co.	*Graysville	240
The Greene Tel. Co.	*Greene	60
*The Greenfield Tel. Co.	*Greenfield	1108
	Bridges	58
	Highland	81
	Leesburg	269
	South Salem	65

[fol. 11724]

*The Green Springs Tel. & Elec. Co.	*Green Springs	650
*The Greenville H. Tel. Co.	*Greenville	2760
	Ansonia	265
	Arcanum	407
	Bradford	570
	Bloomer	127
	Gettysburg	133
	New Madison	271
	Roseburg	111
	Versailles	360
The Greenwich Farm. Tel. Co.	*Greenwich	587
The Guysville Tel. Co.	*Guysville	345
The Hackney Tel. Co.	*Hackney	119
*The Hannibal & Round Bottom Tel. Co.	*Hannibal	116
The Harlan Tel. Co.	*Butlerville	105
The Harpersfield Tel. Co.	*Cork	121
The Harriettsville Farm. Tel. Co.	*Harrietsville	170
*The Harrison & Jefferson Tel. Co.	Adona	194
	Brilliant	126
	*Cadis	680
	Colerain	34
	Dillonvale	88
	Jewett	158
	Mt. Pleasant	87
	Scio	134
	Smithfield	136
	Tiltonsville	81
The Harrisonville Tel. Co.	*Harrisonville	280

*—Direct Contract Relations. *— Headquarters.

[fol. 11725]

List of Companies as of December 31, 1924, with Which the O. B. T. Co. Has Service—Contractural Relations—Continued

Name of company	Exchanges operated	Stations
The Hartsgrove Cits. Tel. Co.	* Hartsgrove	125
The Haskins Bell Tel. Co.	* Haskins	151
The Hastings Tel. Co.	* Hastings	66
The Haverhill Tel. Co.	* Haverhill	75
The Hendrysburg Tel. Service Co.	* Hendrysburg	33
* The Heslop Tel. Co.	Moss Run	180
	* (Heslop)	
The Hicksville Tel. Co.	* Hicksville	921
* The Higginsport Ind. Tel. Co.	* Higginsport	198
* The Highland Co. Tel. Co.	* Hillsboro	1206
	Belfast	84
	Danville	128
	Marshall	152
	Rainsboro	81
* The Hiram Tel. Co.	* Hiram	285
The Hollansburg H. Tel. Co.	* Hollansburg	258
* The Homo Tel. Co.	* Chillicothe	5349
	Frankfort	375
	Bainbridge	198
	Kingston	225
	Clarksburg	199
	Bourneville	90
* The Home Tel. Co.	* Clyde	842
The Home Tel. Co.	* Evansport	300

[fol. 11726]

* The Home Tel. Co.	* Hamersville	295
* The Home Tel. Co.	* Ironton	2730
	Russel, Ky.	
The Home Tel. Co.	* Killbuck	164
* The Home Tel. Co.	* Plain City	610
* The Home Tel. Co.	* Plattsburg	195
* The Home Tel. Co.	* Waverly	518
	Beaver	100
	Cynthiana	41
	Idaho	141
	Piketon	208
	Sinking Springs	106
* The Hopedale Tel. Co.	* Hopedale	173
* The Hudson Tel. Co.	* Hudson	534
	Macedonia	150
	Twinsburg	143
The Huntsburg Cits. Tel. Ass'n.	* Huntsburg	123
* The Huron Tel. Co.	* Huron	551
* The Improved H. Tel. Co.	Bolivar	140
	* Strasburg	143
The Interurban Tel. Exch.	* Chatfield	95
* The Island Cr. Tel. Co.	* Island Creek	40
The Jackson Center Tel. Co.	* Jackson Center	345

* — Direct Contract Relations.

* — Headquarters.

[fol. 11727]

List of Companies as of December 31, 1924, with Which the O. B. T. Co. Has Service—Contractural Relations—Continued

Name of company	Exchanges operated	Stations
*The Jackson Co. H. Tel. Co.	*Jackson	952
	Wellston	675
	Oak Hill	301
	Hamden	118
	Coalton	72
*The Jefferson & Warren Tel. Co.	Bristolville	178
	Cortland	370
	Kinsman	385
	*Orangeville	268
	West Farmington	74
*The Jennings Tel. Co.	Jefferson	362
	*Converse	159
The Jewell Mut. Tel. Co.	Venedocia	185
The Johnston Tel. Co.	*Jewell	160
The Kalida Mut. Tel. Co.	*Johnstonville	77
*The Kellys Island & Sandusky Ca. Co.	*Kalida	270
	*Marblehead	243
*The Kenton Tel. Co.	Kellys Island	117
The Kidron Tel. Co.	*Kenton	2940
*The Kingsville Tel. Co.	*Kidron	260
*The Kirtland Tel. Co.	*Kingsville	363
The Kitts Hill Tel. Co.	*Kirtland	197
*The Knoxville Rural Tel. Co.	*Kitts Hill	195
	Knoxville	156
[fol. 11728]	*(Toronto)	
The Kyger Tel. Co.	*Kyger	220
*The Larue Tel. Co.	*Larue	415
	Agosta	70
	Marseilles	59
	Meeker	86
The Layman Farm. Tel. Co.	Layman	65
	Watertown	110
	*(Cutler)	
The Leavittsville Tel. Co.	*Leavittsville	30
The Lebanon Tel. Co.	Lebanon	130
	*(Masterton)	
The Lecta Cits. Tel. Co.	*Lecta	75
*The Leipsic Farm. Mut. Tel. Co.	*Leipsic	520
*The Lemoyne Tel. Co.	*Lemoyne	250
	Woodville	350
*The Leroy Tel. Co.	*Leroy	102
*The Lewisburg Tel. Co.	*Lewisburg	432
*The Lewisville Farm. Tel. Co.	*Lewisville	200
*The Licking Tel. Co.	Utica	430
	Homer	124
	Johnstown	457
	Croton	166
	Alexandria	195
	Pataskala	309
	Hebron	408
	Jersey	107
	Sunbury	393
	Galena	151
	Center Village	89
	*(Mt. Vernon)	

* — Direct Contract Relations. * — Headquarters.

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List of Companies as of December 31, 1934, with Which the O. B. T. Co. Has Service—Contractural Relations—Continued

Name of company	Exchanges operated	Station
* The Lima Tel. & Teleg. Co.	* Lima	11978
* The Local Tel. Co.	Norwalk	2678
	Willard	1367
	New London	628
	Monroeville	884
	Plymouth	394
	Wakeman	248
	New Washington	484
	Attica	535
	Berlin Heights	209
	Milan	363
	Havana	99
	Greenwich	141
	* (Bellevue)	
The Local Tel. Co.	* Savannah	161
* The Logan H. Tel. Co.	* Logan	1900
	Union Furnace	103
* The Longley Mut. Tel. Co.	* Longley	58
* The Lorain Co. Tel. Co.	* Lorain	7064
	Amherst	946
	Avon	474
* The Lowell Farm. Tel. Co.	* Lowell	209
The Lower Salem Farm. Tel. & Ex. Co.	* Lower Salem	102
The Lykens Tel. Co.	* Lykens	146
* The Lynchburg Tel. Co.	* Lynchburg	360
The Lyons Mut. Tel. Co.	* Lyons	331
The Malinta Mut. Tel. Co.	* Malinta	231

[fol. 11780]

* The Manchester Tel. Co.	* Manchester	442
* The Mansfield Tel. Co.	Adario	119
	Bellville	418
	Butler	171
	Lexington	369
	* Mansfield	9633
	Shiloh	203
* The Marietta-Western Tel. Co.	* Mile Run	65
* The Marion Co. Tel. Co.	* Marion	7404
	Greencamp	170
	Morral	178
	Waldo	344
The Marion Tel. Co.	* Maria Stein	362
The Marshfield Tel. Co.	New Marshfield	208
	Carbondale	139
	* (Athens)	
* The S. W. Martin Tel. Co.	* Harpster	97
The Maxville Tel. Co.	* Maxville	65
* The McArthur Tel. Co.	* McArthur	349
* The McComb Farm. Mut. Tel. Co.	* McComb	241
* The McComb H. Tel. Co.	* McComb	859
* The McConaha, Bertie	* Chandlersville	139
* The Mechanicsburg Tel. Co.	* Mechanicsburg	672
	Woodstock	145
	Catawba	139

* — Direct Contract Relations. * — Headquarters.

[fol. 11731]

List of Companies as of December 31, 1924, with Which the O. B. T. Co. Has Service—Contractural Relations—Continued

Name of company	Exchanges operated	Stations
The Medina Co. Tel. Co.	Granger	145
	River Styx	160
	* Sharon Center	200
* The Medina Tel. Co.	* Medina	1761
The Melrose Mut. Tel. Co.	* Melrose	79
The Mendon Tel. Co.	* Mendon	211
* The Mentor Tel. Co.	* Mentor	326
The Mercer Co. Mut. Tel. Co.	Montezuma	425
	Earley	61
	* (Celina)	
The Mesopotamia Tel. Co.	* Mesopotamia	120
The Metamora-Richfield Tel. Co.	* Metamora	200
	Richfield Center	206
The Middlefield Tel. Co.	* Middlefield	143
* The Middlepoint H. Tel. Co.	* Middlepoint	360
The Mifflin & Widowsville Tel. Co.	* Mifflin	240
* The Milford Center Tel. Co.	* Milford Center	300
The Miller City Farm. Mut. Tel. Co.	* Miller City	150

[fol. 11732]

* The Millersburg, Wooster & Orrville Tel. Co.	Apple Creek	302
	Big Prairie	72
	Fredericksburg	285
	Holmesville	116
	Marshallville	93
	* Millersburg	1061
	Mt. Eaton	22
	Nashville	150
	Orrville	1424
	Rittman	330
	Shreve	395
	Smithville	106
	Wooster	3824
* The Miltonsburg Tel. Co.	* Miltonsburg	90
* The Minster H. Tel. Co.	* Minster	486
The Monroe Tel. Co.	* Lucas	211
The Montville Cits. Tel. Co.	* Montville	106
The Moorefield-Cassville Tel. Co.	* Moorfield	122
The Morning Sun Tel. Co.	* Morning Sun	130
* The Morrow Co. Tel. Co.	Chesterville	230
	Iberia	119
	Johnsville	205
	Marengo	149
	Sparta	198
	* Mt. Gilead	1052
	Cardington	595
* The Mt. Cory Farm. Mut. Tel. Co.	* Mt. Cory	102
The Mt. Ephriam Farm. Mut. Tel. Co.	* Mt. Ephriam	90
* The Mt. Orab Tel. Co.	* Mt. Orab	397

* = Direct Contract Relations. ° = Headquarters.

[fol. 11733]

List of Companies as of December 31, 1924, with Which the O. B. T. Co. Has Service—Contractural Relations—Continued

Name of company	Exchanges operated	Stations
* The Mt. Sterling Tel. Co.	* Mt. Sterling	796
* The Mt. Vernon Tel. Co.	* Mt. Vernon	3376
	Centerburg	441
	Danville	381
	Fredericktown	686
	Gambier	344
* The Napoleon Tel. Co.	* Napoleon	1706
	Liberty Center	389
	Holgate	435
	Grelton	108
	Florida	142
* The Neapolis Tel. Co.	* Neapolis	91
The Neeleysville Tel. Co.	* Neeleysville	380
* The Nevada Tel. Co.	* Nevada	827
* The Newark Tel. Co.	* Newark	7180
	Granville	713
	St. Louisville	151
	Hanover	154
	Gratiot	311
	Somerset	90
	Glenford	136
The New Ashley Tel. Co.	* Ashley	357
The New Bavaria Mut. Tel. Co.	* New Bavaria	280
* The New Bremen Tel. Co.	* New Bremen	633
The New Burlington Mut. Tel. Co.	* New Burlington	175
* The Newbury Tel. Co.	Newbury Center	200
	* (Novelty)	

[fol. 11734]

* The New Concord Tel. Co.	* New Concord	373
The New Knoxville Tel. Co.	* New Knoxville	413
* The New Lebanon Tel. Co.	* New Lebanon	436
The New Lyme Tel. Co.	* New Lyme	190
* The New Ottawa Co. Tel. Co.	Pemberville	371
	Prairie Depot	221
	Put-in-Bay	191
	Port Clinton	1377
	Bradner	117
	* Elmore	689
	Curtice	170
	Genoa	343
	Millbury	55
	Oak Harbor	692
The New Paris H. Tel. Co.	* New Paris	391
The Newport Farm. Mut. Tel. Co.	Bells Run	67
	* (Lower Newport)	
* The New Riegle Mut. Tel. Co.	* New Riegle	162
* The Noble Co. Tel. Co.	* Caldwell	257
	Summerfield	403
	Macksburg	98
	Sarahsville	95
The North Bloomfield Tel. Co.	* North Bloomfield	115
The North Eaton Tel. Co.	* No. Eaton	205
The North Fairfield Tel. Co.	No. Fairfield	289
	* (Bellevue)	

* — Direct Contract Relations. * — Headquarters.

[fol. 11735]

List of Companies as of December 31, 1924, with Which the O. B. T. Co. Has Service—Contractual Relations—Continued

Name of company	Exchanges operated	Stations
*The North Georgetown Tel. Co.	Homeworth	140
	° North Georgetown	180
The North Lewisburg Tel. Co.	° North Lewisburg	233
The North Star Tel. Co.	° North Star	184
*The Northwestern Ohio Tel. Co.	° Wauseon	1440
	Tedrow	167
*The Northwestern Tel. Co.	° Defiance	1864
*The Norwich Mut. Tel. Co.	° Norwich	65
The Nova Tel. Co.	° Nova	186
The Oakwood Farm. Mut. Tel. Co.	° Oakwood	309
*The Oberlin Tel. Co.	° Oberlin	1486
	Kipton	80
*The Ohio Cities Tel. Co.	Dover	1602
	Mineral City	89
	° New Philadelphia	2506
*The Ohio City H. Tel. Co.	° Ohio City	321
*The Oil Belt Tel. Co.	° Cygnet	275
	Portage	160
	Rudolph	152
	Bloomdale	235
The Old Fort Mut. Tel. Co.	° Old Fort	186
The Olena Tel. Co.	° Olena	130

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The Olive Green Farm. Tel. Co.	° Olive Green	50
The Orwell Tel. Co.	° Orwell	235
The Ostrander Tel. Co.	° Ostrander	279
*The Ottawa Farm. Mut. Tel. Co.	° Ottawa	425
The Ottoville Tel. Co.	° Ottoville	310
*The Palmyra Tel. Co.	° Palmyra	190
The Pandora Mutl. Tel. Co.	° Pandora	425
*The Paris Tel. Co.	° Wayland	100
The Parkman Tel. Co.	° Parkman	203
*The Pataskala Farm. Tel. Co.	° Pataskala	480
The Patriot Tel. Co.	° Patriot	200
*The Paulding Tel. Co.	° Paulding	721
*The Peoples Tel. Co.	Bartlett	156
	° Chesterhill	296
	Morgansville	125
	Pennsville	281
	Stockport	333
*The Peoples Tel. Co.	Centerville	200
	° (Demos P. O.)	

* = Direct Contract Relations. ° = Headquarters.

[fol. 11737]

List of Companies as of December 31, 1924, with Which the O. B. T. Co. Has Service—Contractual Relations—Continued

Name of company	Exchanges operated	Stations
* The Peoples Tel. Co.	Arlington	480
	Forest	670
	Jenera	323
	Kirby	75
	* Mt. Blanchard	370
	Mt. Cory	9
	New Stark	150
	Rawson	180
	Wharton	240
	* Sardinia	240
* The Peoples Tel. Co.	Corning	270
* The Perry Co. Tel. Co.	Crooksville	1200
	Shawnee	600
	Somerset	600
	* New Lexington	1111
	New Straitsville	270
* The Perry Tel. Co.	* Perry	200
The Perry Township Swbd. Co.	Perryville	60
	* (Lamartine P. O.)	
The Petersburg Tel. Co.	* Petersburg	60
* The Philo Tel. Co.	* Philo	267
The Pierpont Tel. Co.	* Pierpont	150
* The Plainview Mut. Tel. Co.	* Antioch	160
* The Pleasant City Tel. Co.	* Pleasant City	170
	Senecaville	130
	Mt. Ephraim	11
* The Plymouth Tel. Co.	* Plymouth	160

[fol. 11738]

The Polk Rural Tel. Co.	* Polk	207
* The Pomeroy & Middleport Tel. Co.	* Pomeroy	1200
* The Portsmouth Tel. Co.	* Portsmouth	2670
	Sciotoville	1000
	New Boston	600
	Fullerton, Ky.	
The Port William Ind. Tel. Co.	* Port William	100
* The Powhatan Mut. Tel. Co.	* Powhatan Point	60
* The Preble Co. Tel. Co.	* W. Alexandria	600
	Gratis	250
The Proctorville Tel. Co.	* Proctorville	60
* The Prospect Tel. Co.	* Prospect	411
* The Putnam Co. Tel. Co.	* Ottawa	200
	Leipsic	150
The Ragersville Tel. Co.	* Ragersville	90
The Rainsboro H. Tel. Co.	* Rainsboro	130
The Reeds Mills Tel. Co.	* Reed's Mills	20
The Reinersville Farm. Tel. Co.	* Reinersville	100
The Renrock Farm. Tel. Co.	Renrock	60
	* (Cumberland)	
The Resaca Farm. Tel. Co.	* Resaca	200

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* = Direct Contract Relations. ° = Headquarters.

[fol. 11739]

List of Companies as of December 31, 1924, with Which the O. B. T. Co. Has Service—Contractual Relations—Continued

Name of company	Exchanges operated	Stations
*The Richwood Tel. Co.	*Richwood	691
The Ridgeville Mut. Tel. Co.	*Ridgeville Corners	309
The Rimer Farm. Mut. Tel. Co.	*Rimer	104
The Rio Grande Tel. Co.	*Rio Grande	154
*The Rising Bell Tel. Co.	*Rising Sun	143
The Riverside Tel. Co.	*Birmingham	220
*The Riverside Tel. Co.	*McConnellsville	600
*The Rix Mills Farm. Tel. Co.	*Rix Mills	73
The Rock Camp Tel. Co.	*Rock Camp	192
*The Rockford Tel. Exch. Co.	*Rockford	575
The Rockford Toll Line Tel. Co	(Toll Lines and Rural Stations only) *(Rockford)	
The Rockriver Tel. Co.	*Temperanceville	24
The Rodney Tel. Co.	*Rodney	130
The Rome Tel. Co.	*Rome	90
The Ruggles Tel. Co.	*Ruggles	65
The Ruraldale Tel. Co.	Ruraldale	42
	*(Gaysport)	

[fol. 11740]

*The Rush Creek Tel. Co.	Junction City	399
	*(Zanesville)	
The Rushmore Farm. Mut. Tel. Co.	*Rushmore	36
*The Rushville Bell Tel. Co.	*Rushville	294
The Sarahsville Farm. Tel. Co.	*Sarahsville	100
*The Scott H. Tel. Co.	*Scott	200
	Haviland	65
The Scottown Tel. Co.	*Scottown	175
The Seneca Valley Tel. Co.	*Calais	20
*The Shelby Tel. Co.	*Shelby	2007
	Tiro	181
The Sherwood Gen'l. Mut. Tel. Ass'n.	*Sherwood	793
*The Sidney Tel. Co.	*Sidney	7322
	Anna	28
	Fort Lorami	230
The South Bloomingville & Cits. Tel. Co.	*S. Bloomingville	70
The South Stark Tel. Co.	Beach City	149
	*Brewster	229
The Spencer Tel. Co.	*Spencer	273
*The Spencerville Tel. Co.	*Spencerville	736

*—Direct Contract Relations. °—Headquarters.

[fol. 11741]

List of Companies as of December 31, 1924, with Which the O. B. T. Co. Has Service—Contractual Relations—Continued

Name of company	Exchanges operated	Stations
The Stafford Tel. Co.	* Stafford	70
* The Star Tel. Co.	* Ashland	3246
	Congress	167
	Creston	234
	Homerville	100
	Jeromesville	82
	Lakeville	84
	Lodi	622
	Loudonville	755
	Red Haw	217
	Seville	697
	Wadsworth	1610
	West Salem	306
* The Stillwater Tel. Co.	Deersville	18
	* Stillwater	78
* The Stillwater Tel. & Teleg. Co.	* Covington	580
	Pleasant Hill	144
* The St. Marys Tel. Co.	* St. Marys	1657
The Stryker Tel. Co.	* Stryker	395
* The Sugar Grove Tel. Co.	* Sugar Grove	186
The Sullivan Tel. Co.	* Sullivan	160
* The Summit Rural Tel. Co.	* Copley	217
* The Swanton H. Tel. Co.	* Swanton	849
* The Sycamore Tel. Co.	* Sycamore	801
The Sycamore Valley Tel. Co.	* Sycamore Valley	186
* The Sylvania H. Tel. Co.	* Sylvania	451

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* The Telephone Service Co.	* Wapakoneta	1823
The Thompson Tel. Co.	* Thompson	177
* The Tiffin Cons'l. Tel. Co.	* Tiffin	3471
* The Tipp Tel. Co.	* Tippecanoe City	695
The Tontogany Tel. Co.	* Tontogany	210
The Townsend Tel. Co.	* East Townsend	132
* The Trail Run Tel. Co.	* Trail Run	89
	New Matamoras	137
	Newport	105
The Triadelphia-Sayre Tel. Co.	* Portersville	210
* The Troy Tel. Co.	* Troy	2891
The Trumbull Tel. Co.	* Trumbull	110
The Union City Tel. Co.	Lightsville	144
	* (Union City Ind.)	
* The Union Co. Tel. Co.	* Marysville	1395
	Magnetic Springs	78
	Raymond	211
* The Union Tel. Co.	* Glouster	900
The United Farm. Tel. Co.	West Newton	110
	West Minster	140
	* (Waynesfield)	

* — Direct Contract Relations. * — Headquarters.

[Col. 11743]

List of Companies as of December 31, 1924, with Which the O. B. T. Co. Has Service—Contractual Relations—Continued

Name of company	Exchanges operated	Stations
*The United H. Tel. Co.	*Brookville	695
	Liberty	125
	Trotwood	384
	Phillipsburg	338
*The United Lines Tel. Co.	*Gilmore	70
*The United Tel. Co.	*Bellefontaine	3078
	Belle Center	459
	Byhalia	120
	De Graff	521
	East Liberty	162
	Huntsville	132
	Lakeview	288
	Lewistown	83
	Middleburg	72
	Mt. Victory	252
	Quincy	182
	Ridgeway	162
	Rosewood	237
	Roundhead	70
	Rushsylvania	201
	Springhill	59
	West Liberty	584
	West Mansfield	356
	York	121
*The Valley Tel. Co.	*Lebanon	941
	Waynesville	252
	Morrow	156
	Harveysburg	79
	Mason	166
The Valley Tel. Co.	Dundee	62
	*Wilmot	232
*The Van Buren Tel. Co.	*Van Buren	140
*The Van Lue Mut. Tel. Co.	*Van Lue	276
*The Van Wert H. Tel. Co.	*Van Wert	2229

[Col. 11744]

The Vaughnsville Mut. Tel. Co.	*Vaughnsville	163
*The Vermilion Tel. Co.	Vermilion	440
	*(Lorain)	
The Vinton Tel. Co.	*Vinton	300
The Wabash Mut. Tel. Co.	*Wabash	212
The Wales Tel. Co.	*Wales	160
The Warren Township Tel. Co.	*New Cumberland	125
*The Warren & Niles Tel. Co.	*Warren	6769
	Phalanx	142
	Newton Falls	500
The Waterloo Tel. Co.	*Waterloo	175
*The Wayne Co. Tel. Co.	Burbank	150
	Congress	24
	Creston	140
	Marshallville	142
	Orrville	75
	Rittman	76
	Shreve	206
	Smithville	405
	Sterling	126
The Wayne Tel. Co.	*Wooster	180
*The Webster Tel. Co.	*Lindenville	100
*The Wellington Tel. Co.	*Luckey	421
The Williamson, Mineral & Athens Tel. Co.	*Wellington	1089
	Knox	22
	*(Albany)	

[illegible] Contract Relations. * — Headquarters.

[fol. 11745]

List of Companies as of December 31, 1924, with Which the O. B. T. Co. Has Service—Contractual Relations—Continued

Name of company	Exchanges operated	Stations
The West Cairo Mut. Tel. Co.	* West Cairo	162
* The West Jefferson H. Tel. Co.	* West Jefferson	548
* The West Milton H. Tel. Co.	* West Milton	630
	Englewood	130
	Laura	194
	Potsdam	145
	West Baltimore (Verona)	137
The Weston H. Tel. Co.	* Weston	628
* The West Richfield Tel. Co.	* West Richfield	357
The Wilgus Tel. Co.	* Wilgus	175
The Wilkesville Ind. Tel. Co.	* Wilkesville	230
* The Williams Co. Tel. Co.	* Bryan	1694
	Edon	412
	Farmer	127
	Montpelier	967
	Ney	177
	Pioneer	339
	West Unity	415
The Williamsfield Tel. Co.	* Williamsfield	52
* The Willshire Tel. Co.	* Willshire	344
* The Windham Elec. Co.	* Windham	174
The Windsor Tel. Co.	* Windsor	141
* The Winona Central Tel. Co.	Hanoverton	223
	* Winona	216

[fol. 11746]

* The Wintersville Tel. Co.	* Wintersville	86
* The Wood Co. Tel. Co.	No. Baltimore	533
	Bowling Green	1776
	* (Bellevue)	
The Wren Tel. Co.	* Wren	266
The Yorkshire Tel. Co.	Yorkshire	253
	* (Greenville)	

* = Direct Contract Relations. * = Headquarters.

[fol. 11747] The Ohio Bell Telephone Company

Cost of Establishing Business

Exchange and Toll Property

Building and Securing Organization of Employees:

In order to give proper and effcient service, employees trained and skilled in their various duties will be required. Positions of responsibility must be filled by competent help. Familiarity with methods, specifications and routines is necessary, all of which will require an expenditure of time and money on the part of the company prior to and during the period of constructing the exchange and toll properties.

From a careful review and study of all sources of information available bearing on these costs, the following costs pertaining to training and organizing will be incurred.

The following employees are now engaged in work

The Ohio Bell Telephone Company, which work is chargeable in whole or in part to the rendition of exchange and toll service.

Operators	5,055
Instructresses, Chief Operators, Supervisors and Other Traffic Employees	1,310
Commercial Employees	1,456
Plant Employees	2,350
Total	10,171

The above list does not include janitors, matrons, student operators, office boys, stenographers, certain types of clerks, or other classes of workers whose cost of securing or training is practically nil.

The cost of training or securing the above force is as follows:

Operators	$1,263,750
Other Employees	633,360
Total	$1,897,110

Before toll service can be rendered over the toll lines or local service given to subscribers in the individual exchanges it will be necessary to have secured and trained a sufficient number of employees for this purpose. As the amount of service rendered increases and expands, the number of employees required to operate and maintain the system must also increase. Exchanges will be cut into service progressively in accordance with a logical and economical plan, and toll facilities and service will expand with construction activities.

Thruout the system it will be necessary to train or secure, or both, at least 60% of the employees before the company will be in a position to render any kind of service. These costs will be distributed as follows:

10% during the 1st year
30% during the 2nd year
25% during the 3rd year
5% during the 4th year
60% of $1,897,110=$1,138,266

[fol. 11748]

10% of $1,138,266=$113,827
30% of $1,138,266= 341,480
55% of $1,138,266= 626,046
5% of $1,138,266= 56,913

The cost of securing or training employees has been apportioned as follows:

Quarter Year Period	Cost of Training or Securing
1	$
2	22,765
3	22,765
4	68,297
5	85,370
6	85,370
7	85,370
8	85,370
9	156,511
10	156,511
11	156,512
12	156,512
13	14,229
14	14,228
15	14,228
16	14,228
17	
18	
19	
20	
Total	$1,138,266

[fol. 11749] Instructions, Routines, Specifications, etc.:

In order to transact business in an orderly and efficient manner it is necessary to have instructions, records, specifications and routines.

The instructions, routines, specifications and records must be developed and provided as the exchange and toll properties are constructed and placed in operation. Some of this work must be done prior to construction and operation activities. This class of information must be in the hands of the employees during this time in order that

may become thoroughly acquainted with the company's practices in the particular phase or phases of the organization of which they are to become a part.

To reproduce these instructions, records, routines and specifications now in use will cost as follows:

Routines and Instructions	$45,000
Records, Specifications, etc.	206,000
Total	$251,000

This amount will be distributed throughout the building of the property as follows:

Quarter Year Period	Cost of Routines, Instructions, Records, Specifications, etc.
1	$
2	5,100
3	10,000
4	10,000
5	37,650
6	37,650
7	37,650
8	37,650
9	16,325
10	16,325
11	16,325
12	16,325
13	5,000
14	5,000
15	
16	
17	
18	
19	
20	
Total	$251,000

The pages immediately following tabulate some of the instructions, specifications, forms and records now in force in the Ohio Bell Telephone Company.

[fol. 11750]

Number	Title
General Plant Instruction No. 1.	Instruction Files.
General Plant Instruction No. 3.	Use of Electric Soldering Irons for Central Office Private Branch Exchange, Shop or Bench Work.
General Plant Instruction No. 4.	Organization—Supervisor of Methods and Results.
General Plant Instruction No. 5.	Vacations, Non-Overtime Employees.
General Plant Instruction No. 6.	Maintenance of Main Frame and Protector Springs and Heat Coils.
General Plant Instruction No. 7A.	Routine for making Reports of Trouble Handled.
General Plant Instruction No. 8.	General Tools and Implements.
General Plant Instruction No. 9.	Tools lost and Stolen.
General Plant Instruction No. 10A.	Unusual Plant Accidents and Service Interruptions.
General Plant Instruction No. 11.	Foreign Wire Intereference.
General Plant Instruction No. 12A.	Transmission Work — Organization and Responsibility.
General Plant Instruction No. 13.	Making Reports of Accidents to Employees.
General Plant Instruction No. 16.	Securing and Forwarding Information Relative to Proposed or Enacted Public Acts.
General Plant Instruction No. 17.	Reporting Use of Vehicles on Time Reports.
General Plant Instruction No. 18.	Organization—Supervisor of Leased Lines.
General Plant Instruction No. 19.	Plant Department Station Report—Form P-37.
General Plant Instruction No. 20A.	Poor Transmission Reports.

[fol. 11751]

General Plant Instruction No. 22.	Routine for Report of Cable Trouble.
General Plant Instruction No. 23.	Outside Plant Engineering Records.
General Plant Instruction No. 24A.	Compiling and Forwarding Information on Contemplated Estimates for Publicity Purposes.
General Plant Instruction No. 25.	Delayed Commercial Orders.
General Plant Instruction No. 26.	Plant Department Practice in Connection with the Application of Section 7, General Exchange Tariff P.U.C.O. No. 1.
General Plant Instruction No. 27.	Leasing of Real Estate.
General Plant Instruction No. 28.	Plant Practice in Connection with Commercial Collection Practice Dated April 1, 1922.
General Plant Instruction No. 29A.	Establishing Toll Circuits.
General Plant Instruction No. 30.	Toll Plant Maintenance.
General Plant Instruction No. 31.	Insulation Resistance Tests on New Cables.
General Plant Instruction No. 32.	Establishing a Correspondents Staff for Ohio Bell Magazine.
General Plant Instruction No. 33.	Toll Circuit Layout Records.
General Plant Instruction No. 34.	Joint First Aid Certificate—The American Red Cross and The Ohio Bell Telephone Co.
General Plant Instruction No. 35.	Disconnection, Reconnection and Removal of Subscriber's [illegible]
General Plant Instruction No. 36.	Maintenance of C. O. Equipment.

Number	Title
General Plant Instruction No. 37.	Regrouping of Subscriber's Stations to Create Facilities and to Permit Completion of Construction Projects.
General Plant Instruction No. 38.	Display of Flags on Company Owned Buildings.
General Plant Instruction No. 39.	Treatment of Coin Collectors and Associated Equipment.
General Plant Instruction No. 40.	Destruction of Records.
General Plant Instruction No. 41.	Temporary Suspension of Service at Subscriber's Request.
General Plant Instruction No. 42.	Treatment of Deferred Service Requests.
General Plant Instruction No. 43.	Abbreviations Used On Service Order Work.
[fol. 11752]	
Plant Accounting Bulletin No. 1.	Local Purchases of Material and Supplies, and Renting and Repairing Office Appliances.
Plant Accounting Bulletin No. 2.	Routine for Ordering and Accounting for Office Furniture and Fixtures, and Supplies and Special Instruments and Equipment, including Equipment and Accessories used in Operator's Quarters.
Plant Accounting Bulletin No. 3A.	Routine for Ordering Stationery—Routine Office Supplies and Janitors' Supplies.
Plant Accounting Bulletin No. 4A.	Routine for Treatment of Expenditures Incurred in Performing Work Billed to Others.
Plant Accounting Bulletin No. 5.	Service Records, Time Reports and Payrolls (treatment of same in Plant Accountant's Office).
Plant Accounting Bulletin No. 6.	Service Records, Time Reports and Payrolls.
Plant Accounting Bulletin No. 7.	Materials and Supplies.
Plant Accounting Bulletin No. 8.	Inventory of Materials and Supplies—Account 122.
Plant Accounting Bulletin No. 9B.	Records and Reports of American Bell Instruments.
Plant Accounting Bulletin No. 10A.	Monthly Report of Wiring Units.
Plant Accounting Bulletin No. 11.	Miscellaneous Accounting Classification.
Plant Accounting Bulletin No. 12.	Accounting for Special Tools.
Plant Accounting Bulletin No. 13.	Field Reports and Records in connection with Motor Vehicles.
Plant Memorandum No. 1.	Plant Memoranda (General).
Plant Memorandum No. 2.	Instruction Cards for #2 P. B. X. (Installation).
Plant Memorandum No. 3.	Charges to be Billed Against Subscribers for Moving P. B. X. Boards (Installation).
Plant Memorandum No. 5.	Maximum Potential on Conductors Leased to The Western Union Telegraph Co. (General).
Plant Memorandum No. 6.	Repair Parts for Equipment Abandoned (made obsolete) by the Western Electric Company (Central Office).
[illegible] Memorandum No. 7A.	Use of #26 and #27 Protector Blocks (General).

[fol. 11753] Number	Title
Plant Memorandum No. 8.	Maintenance of #14 Terminal (Outside Plant).
Plant Memorandum No. 9.	Conservation of Toll Facilities (General).
Plant Memorandum No. 10.	Visits to Central Offices and Demonstrations (General).
Plant Memorandum No. 11.	Use of 48 Volt Battery on Pay Station Service (Central Office).
Plant Memorandum No. 12.	Handling "OD" Call Orders (Central Office).
Plant Memorandum No. 13.	Reporting "Service Previously Furnished" on Commercial Work Orders (Installation).
Plant Memorandum No. 14.	Care of Clocks (General).
Plant Memorandum No. 15.	Auxiliary Receivers for Use at Substations (Installation).
Plant Memorandum No. 16.	Booth Lamp Guard for Use in Public Pay Stations (General).
Plant Memorandum No. 17.	Permits for Lease or Rental of Facilities from the A. T. & T. Company (General).
Plant Memorandum No. 18.	Automobile Stop Accident Insignia (General).
Plant Memorandum No. 19.	Protection of Exposed Receiver Cord Tips at Private Branch Exchanges (General).
Plant Memorandum No. 20.	Substation and Private Branch Exchange Protector Installation (General).
Plant Memorandum No. 21.	Use of Vertical Crossarm Brace (Outside Plant).
Plant Memorandum No. 22.	Battery Lights (General).
Plant Memorandum No. 23.	Cable Clamps and Cable Clamp Rings (Outside Plant).
Plant Memorandum No. 24.	Strand Puller (Outside Plant).
Plant Memorandum No. 25.	Furnishing U. S. Signal Corps with Specifications, Maps and Other Data (General).
Plant Memorandum No. 26.	Automatic Ribbon Reverse and Improved Winding Tool for Calculagraphs (Central Office).
Plant Memorandum No. 27.	Standard Substation Wiring Plan (Installation).
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Plant Memorandum No. 28A.	Central Office, Substation and Outside Plant Protection Relating to Former Ohio State and Other Acquired Exchanges (General).
Plant Memorandum No. 29.	Iron Cable Dresser (Outside Plant).
Plant Memorandum No. 30.	Inadequate Separations on Joint Used Poles and at Crossings of Telephone Wires over Foreign Wires (Outside Plant).
Plant Memorandum No. 31.	Packing of Coin Chutes for 50-G and 50-H Coin Collectors (General).
Plant Memorandum No. 32.	Resistance Lamps (General).
Plant Memorandum No. 33.	Commercial Service Surveys (General).
Plant Memorandum No. 34.	Muslin for Use in Connection with Cable Splicing (Outside Plant).
Plant Memorandum No. 35A.	Removal of Substation Protectors and Treatment of Abandoned Wires.

Number	Title
Plant Memorandum No. 36A.	Care of Rubber Gloves.
Plant Memorandum No. 37.	Shellac-ing of Forms on Central Office Equipment.
Plant Memorandum No. 38.	New Type Apparatus Blank.
Plant Memorandum No. 39.	Care in Treatment of Butt Treated Poles.
Plant Memorandum No. 40.	Notices relative to Toll Rate Increases.
Plant Memorandum No. 41.	Lineman's Wrench.
Plant Memorandum No. 42.	Instruction Cards for Use with #23 Type Coin Collectors.
Plant Memorandum No. 43.	Mailing Mouthpieces.
Plant Memorandum No. 44.	Cable Wrapping (Slicker) Cloth.
Plant Memorandum No. 45.	Maintenance Order Forms.
Plant Memorandum No. 46.	Marking Date of Installation on Dry Cells.
Plant Memorandum No. 47.	Sealing Cast Iron Bonds used in connection with "U" Cable.
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Memorandum Instruction No. 1.	Blue Printing—Cleveland.
Memorandum Instruction No. 2.	Disbursing Poles, Conduit, Cable and Terminals to the Construction Department in the Cleveland Local Exchange Area.
Memorandum Instruction No. 3.	Handling of Mail, Telegrams and Stationery in the 4300 Euclid Building.
Memorandum Instruction No. 4.	Stationery and Office Supplies used in Plant Department Offices, 6215 Carnegie Ave.
Memorandum Instruction No. 6.	Accounting for P. B. X. Switchboards and for Telephone Instruments Carried on O. B. T. Co. Local Stock at Cleveland.
Memorandum Instruction No. 7.	Eastern Division—Plant Accounting.
Memorandum Instruction No. 8.	Use of Building Passes—4300 Euclid Avenue.
Memorandum Instruction No. 9.	Take Out Orders and Vacant Premise Service Cleveland "Bell" Plant.
Memorandum Instruction No. 10.	Plant Practice—Use of Supplementary Suffixes—Four Party Lines—Cleveland Area.
General Traffic Instruction No. 1.	Plan of Issuing Instructions for the Information and Guidance of Traffic Department Forces.
General Traffic Instruction No. 2.	Plan of issuing Division Traffic Instructions for the Guidance of Division Traffic Forces.
General Traffic Instruction No. 3.	Payroll Routine Methods and Practices in connection with (Partial).
General Traffic Instruction No. 4.	Speed of Answer Tests in Central Offices (Partial).
General Traffic Instruction No. 6.	Reports for Poor Transmission.
General Traffic Instruction No. 9.	Central Office Instruction Notes—Local Operating (Partial).
General Traffic Instruction No. 10.	Information Observing, Central Offices.
General Traffic Instruction No. 11.	Intercepting Observing Central Offices.
General Traffic Instruction No. 12.	Routine for Handling complaints from Patrons (Partial).
General Traffic Instruction No. 13.	Abbreviations for Toll Centers (Partial).

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Number	Title
General Traffic Instruction No. 14.	Directories for Toll Offices.
General Traffic Instruction No. 16.	Care of Operator's Telephone Set
General Traffic Instruction No. 17.	Relation with Connecting Com nies.
General Traffic Instruction No. 18.	Cutting Into Service New Swi board in Manual Offices.
General Traffic Instruction No. 23.	Fire Drills-Routine for Conduct (Partial).
General Traffic Instruction No. 24.	Line and Station Assignments Subscribers Record.
General Traffic Instruction No. 25.	Reports of Over-collection Shortage at Public Coin Box ephones.
General Traffic Instruction No. 29.	Vacations—Routine for (Partial
General Traffic Instruction No. 30.	Medical Supply in Central Of (Partial).
General Traffic Instruction No. 31.	Reporting Toll Line Trouble.
General Traffic Instruction No. 32.	Unlocated Tolls.
General Traffic Instruction No. 33.	Ordering Supplies (Partial).
Northern Division Traffic Instruction No. 5.	Payroll Practices and Wage Sch ules.
Northern Division Traffic Instruction No. 27.	Routine Tests by Traffic Force.
Northern Division Traffic Instruction. No. 29.	Method of Handling Calls by the formation Operators.
Northern Division Traffic Instruction No. 42.	Study of Inter-Office Trunks— porting "No Trunks".
Northern Division Traffic Instruction No. 84.	Switching Clocks.
Southern Division Traffic Instruction No. 34.	Intercepting Operator Index Sh and Binders and Handling In cepted Traffic.
Southern Division Traffic Instruction No. 36.	Standard Party Line Station De nations.
Southern Division Traffic Instruction No. 37.	Starting Rates for Ex-Operators.
Southern Division Traffic Instruction No. 48.	Care of Stop Watches.
Southern Division Traffic Instruction No. 60.	Interviewing Operators Leav Service.
Southern Division Traffic Instruction No. 61.	Handling Directory Errors.
Western Division Traffic Instruction No. 22.	Toll Line and Trunk Markings Switchboards.

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Name	Title
Collection Practice, Section 1.	General Description of Practice.
Collection Practice, Section 2.	Organization of Collection Offi
Collection Practice, Section 3.	Classification of Accounts.
Collection Practice, Section 4.	Receiving and Filing of Office Si and Filing of Toll Tickets.
Collection Practice, Section 5.	Receiving and Receipting for ments.
Collection Practice, Section 6.	Balancing, Depositing and Rep ing Payments.
Collection Practice, Section 7.	Receiving and Reporting Paym by Branch Collection Offices.
Collection Practice, Section 8.	Treatment of Over-due Acco and Denial of Service.
Collection Practice, Section 11.	Claims and Allowances.
Collection Practice, Appendix A.	Codes Used in Writing Toll Ti
Collection Practice, Appendix B.	Specimen Forms.
Collection Practice, Appendix C.	Allowances and Uncollectibles

Name	Title
Collection Practice Supplement, No. 3.	Depositing and Reporting Payments.
Collection Practice Supplement, No. 4.	Depositing and Reporting Payments.
Collection Practice Supplement, No. 5.	Unlocated Tolls.
Collection Practice Supplement, No. 7.	Allowances and Uncollectibles.
Collection Practice Supplement, No. 8.	Subscribers' Bills.
Collection Practice Supplement, No. 9.	Treatment of over-due accounts.
Collection Practice Supplement, No. 10.	Allowances for Lapse of Service in Connection with Moves.
Collection Practice Supplement, No. 11.	Claims and Allowances.
Collection Practice Supplement, No. 13.	Claims and Allowances.
Collection Practice Supplement, No. 14.	Collection of Final Accounts Involving Western Union Charges.
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Collection Practice Supplement, No. 15.	Receiving and Receipting for Payments.
Collection Practice Supplement, No. 17.	Claims and Allowances.
Collection Practice Supplement, No. 22.	Handling Payments Received in Coupons and Franks.
Collection Practice Supplement, No. 23.	Record of Overages and Shortages.
Collection Practice Supplement, No. 24.	Custom Work Accounts.
Collection Practice Supplement, No. 27.	Telegram Charges.
Collection Practice Supplement, No. 28.	Allowances and Uncollectibles. Collection of U. S. Gov't Tax.
Collection Practice Supplement, No. 33.	Changing Classifications.
Collection Practice Supplement, No. 34.	Treatment of Over-Due Accounts—Report to Revenue Accounting Center.
Collection Practice Supplement, No. 36.	Deposits to Cover Application for Semi-Public Telephone Service.
Collection Practice Supplement, No. 37.	Special Deposits to Cover Estimated Toll Charges.
Collection Practice Supplement, No. 38.	Balancing, Depositing and Reporting Payments—Misapplications.
Collection Practice Supplement, No. 39.	Receiving and Filing of Toll Tickets.
Collection Practice Supplement, No. 40.	Allowances and Uncollectibles.
Collection Practice Supplement, No. 42.	Allowances and Uncollectibles. Directory Advertising.
Collection Practice Supplement, No. 43.	Classification of Accounts in Exchange of 3,000 or less Stations.
Collection Practice Supplement, No. 44.	Abbreviations for use on Toll Statements.
Collection Practice Supplement, No. 45.	Claims and Allowances.
Collection Practice Supplement, No. 46.	Claims and Allowances.
Collection Practice Supplement, No. 47.	Allowances and Uncollectibles—A. T. & T. Toll Charges.
Collection Practice Supplement, No. 48.	Claims and Allowances.

Name	Title
Collection Practice Supplement, No. 49.	Audits and Examinations of Business offices.
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Collection Practice Supplement No. 50.	Claims & Allowances—Investigation of Requests for Credit on Toll Charges.
Collection Practice Supplement No. 51.	Forwarding of Allowance Vouchers—Reclassification of Toll Service.
Collection Practice Supplement No. 52.	Claims and Adjustments.
General Commercial Instruction No. 1.	Establishing General Commercial Instruction.
General Commercial Instruction No. 1-A.	Establishing Commercial Practices.
General Commercial Instruction No. 1-B.	Filing of Commercial Practices.
General Commercial Instruction No. 1-C.	Issuance of Commercial Practices.
General Commercial Instruction No. 1-D.	Scope of Commercial Practice.
General Commercial Instruction No. 2.	Newspaper Clippings.
General Commercial Instruction No. 3.	Handling Correspondence With Public Utilities Commission.
General Commercial Instruction No. 4.	Chart Canvass for Directory Advertising.
General Commercial Instructions No. 6.	Directory Advertising.
General Commercial Instruction No. 7.	Public Utilities Commission Letters.
General Commercial Instruction No. 7-A.	P. U. C. Complaints—Toll Rates.
General Commercial Instruction No. 23.	Installation Involving Construction Charges.
General Commercial Instruction No. 26.	Disbursement of Messenger Charges.
General Commercial Instruction No. 27.	Vacant Premise Service.
General Commercial Instruction No. 27-A.	Service Order Practice—Completed Orders.
General Commercial Instruction No. 27-B.	Service Order Practice—Billing Ceases Date.
General Commercial Instruction No. 27-C.	Service Order Practice—Regrades.
General Commercial Instruction No. 27-D.	Service Order Practice—Changes Between Bell and State Service.
General Commercial Instruction No. 27-E.	Service Order Practice—Mailing Application Cards to Subscribers.
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General Commercial Instruction No. 27-F.	Service Order Practice—Orders Involving Billing for Construction Charges.
General Commercial Instruction No. 27-G.	Service Order Practice—Supplemental Order.
General Commercial Instruction No. 27-H.	Service Order Practice—Deferred Service Requests.
General Commercial Instruction No. 27-I.	Service Order Practice—Orders Involving a Billing Rate Based on Percentage of Installation Cost.
General Commercial Instruction No. 27-J.	Service Order Practice—Mail Address on Service orders and Commercial Work Orders.

Name	Title
General Commercial Instruction No. 27-K.	Service Order Practice—Miscellaneous Practices.
General Commercial Instruction No. 27-L.	Service Order Practice—Applications for Special Contract Service and Foreign Exchange Service.
General Commercial Instruction No. 27-M.	Service Order Practice—Temporary Suspension of Service at Subscriber's Request.
General Commercial Instruction No. 27-N.	Service Order Practice—Report of Unsatisfactory and Unexpressed Demand for Telephone Service.
General Commercial Instruction No. 27-O.	Service Order Practice—Treatment of Delayed Orders.
General Commercial Instruction No. 27-P.	Service Order Practice—Abbreviations and Codes for Service Applications and Commercial Work Orders.
General Commercial Instruction No. 27-Q.	Service Order Practice—Change of Service Involving Semi-Public Telephone Service.
General Commercial Instruction No. 27-R.	Service Order Practice—Discontinuance of Service.
General Commercial Instruction No. 27-S.	Service Order Practice—Applications for Public and Semi-Public Telephone Service.
General Commercial Instruction No. 27-T. [fol. 11761]	Service Order Practice—Applications for Radio Broadcasting.
General Commercial Instruction No. 27-U.	Service Order Practice—Change of Service Involving Public and Semi-Public Telephone Service.
General Commercial Instruction No. 27-V.	Service Order Practice—Orders Involving Overtime Work.
General Commercial Instruction No. 27-W.	Service Order Practice—Orders Involving Installations of Intercommunications, Systems or Additional Stations to Existing Systems.
General Commercial Instruction No. 27-X.	Service Order Practice—Change and Change of Address Orders.
General Commercial Instruction No. 27-Y.	Service Order Practice—Requests for Service by Organized reserves, U. S. Army.
General Commercial Instruction No. 27-Z.	Service Order Practice—Orders Involving Deposit for Semi-Public Telephone Service-Orders involving deposit for Toll Service.
General Commercial Instruction No. 28.	Accounting—Advertising Expense.
General Commercial Instruction No. 29-A.	Accounts—Miscellaneous—Telephone Receivers.
General Commercial Instruction No. 29-A.	Vacation Practices.
General Commercial Instruction No. 30.	Posting of Notices Relative to Toll Rate Increases.
General Commercial Instruction No. 31.	Handling of Official Tolls Over Ohio Bell Lines.
General Commercial Instruction No. 32.	Insurance Routines.
General Commercial Instruction No. 33.	Rate Interpretations — Application of Charges Involving an Outside Move of P. B. X. Systems.
General Commercial Instruction No.	Rate Interpretations—Definition of Premises.

Name	Title
General Commercial Instruction No. 85.	Rate Interpretations — Substation equipment for Deaf Persons.
[fol. 11762]	
Office Administration, Part No. 2, Section No. 8.	Retention and Destruction of Records.
Collection Practice, Part No. 4, Section No. 10.	Final Account Collections.
Collection Practice, Part No. 4, Section No. 11.	Uncollectible Final Accounts.
Collection Practice, Part No. 4, Section No. 13.	Collection for and by Other Associated Companies
Collection Practice, Part No. 4, Section No. 14.	Refunding Amounts Due Subscribers.
Collection Practice, Part No. 4, Section No. 15.	Coin Box Collections.
Collection Practice, Part No. 4, Section No. 16.	Coin Box Equipment.
Directory Practice, Part No. 5, Section No. 1.	Listing Regulations.
Directory Practice, Part No. 5, Section No. 2.	Alphabeting of Listings.
Directory Practice, Part No. 5, Section No. 3.	Preparation and Forwarding of Copy.
Directory Practice, Part No. 5, Section No. 4.	Sale of Directory Advertising.
Directory Practice, Part No. 5, Section No. 5.	Publicity.
Directory Practice, Part No. 5, Section No. 6.	Accounting.
Directory Practice, Part No. 5, Section No. 7.	Directory Errors.
Miscellaneous Practices, Part No. 6, Section No. 1.	Complaints from Patrons.
Miscellaneous Practices, Part No. 6, Section No. 3.	Coin Box Telephone Signs and Inspection.
Public Relation Matters, Part No. 7, Section No. 10.	Supervisory Report.
Rate Practice, Part No. 9, Section No. 1.	Applications of Rates for Business and Residence Service.
Rate Practice, Part No. 9, Section No. 5.	Foreign Central Office Service and Foreign Exchange Service.
Rate Practice, Part No. 9, Section No. 6.	General Regulations.
Rate Practice, Part No. 9, Section No. 11.	Miscellaneous Equipment.
Rate Practice, Part No. 9, Section No. 13.	Private Branch Exchange Service.
Rate Practice, Part No. 9, Section No. 18.	Semi-Public Telephone Service.
Rate Practice, Part No. 9, Section No. 19.	Service Station Service.
Rate Practice, Part No. 9, Section No. 102.	Special Contract Service.
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Engineering Office Instructions #1.	Chief Engineer's Signature on Letters to the A. T. & T. Company.
Engineering Office Instructions #2.	Preparation of forwarding mail.
Engineering Office Instructions #3.	Expense Voucher.
Engineering Office Instructions #11.	Payment of Payroll.
Engineering Office Instructions #17.	File Records — Correspondence — Handling of Stenographic Dept. Routine.

Number	Title
Building and Equipment Engineering.	Instructions.
Accounting Department Number 1-B.	List of Authorized Accounts.
Accounting Department Number 3-B.	Routine for Reporting Revenues and Expenditures by Accounting Areas.
Accounting Department Number 4-B.	Routine in Connection with Company Official Toll Messages and Telegrams.
Accounting Department Number 5-A.	Routine Covering Refunds to Subscribers and Others and the Payment of Commissions Due Pay Station Agents.
Accounting Department Number 7.	Payrolls.
Accounting Department Number 8.	Occupational Classification of Employees and Authorized Titles.
Accounting Department Number 9.	Payment of Payrolls.
Accounting Department Number 10.	Routine for Application of Employees' Stock Plan—A Plan for Subscriptions for Stock of the American Telephone and Telegraph Company, Dated May 1, 1921.
Accounting Department Number 11.	Cash Advances and Sundry Disbursements.
Accounting Department Number 12.	Certifications and Approvals by Authorized Deputies.
Accounting Department Number 13.	Classification of General and Miscellaneous, Commercial and Traffic Expenditures.
Accounting Department Number 14.	Accounting Job Numbers.
Accounting Department Number 15.	Classification of Bills for Office Supplies and Stationery Carried in Stock by the Western Electric Company.
[fol. 11764]	
Accounting Department #16.	Standard Practice Relating to Service Orders, Billing and Collections for Telephone Service to U. S. Army.
Accounting Department #17.	Investigation of Requests for Credit on Toll Charges.
Accounting Department #18.	Price Lists for Materials and Supplies.
Accounting Department #19.	Checking of Western Electric Bills and Credits.
Accounting Department #20.	Reporting of Billing Information for Services Rendered or Facilities Leased to Others.
Accounting Department #21.	Treatment of Uncollectible Charges for Custom Work.
Accounting Department #22.	Federal Income Tax Reporting Payments at Source as Required by the Federal Revenue Act of 1921.
Accounting Department #23.	Routine for Extraordinary Repairs of Plant.
Accounting Department Office Instructions.	Disbursement Accounting Office Instructions Covering in Detail the Routines to be Followed in the Auditor of Disbursements' Office.
	Revenue Accounting Office Instructions Covering in Detail the Routines to be Followed in the Revenue Accounting Centers.

Number	Title
Treasurer's Bulletin No. 1.	Routine for Depositing Collections.
Treasurer's Bulletin No. 2.	Appointment of Paymasters.
Treasurer's Bulletin No. 3.	Appointment of Disbursing Cashiers
Treasurer's Bulletin No. 4.	Routine for Surety Bonds.
Treasurer's Bulletin No. 5.	Insurance Routine.
Financial Instruction No. 1.	Instructions to Paymasters.
Financial Instruction No. 2.	Instructions to Disbursing Cashier.
Financial Instruction No. 3.	Instructions to Disbursing Cashiers Regarding Paystation Commissions and Refunds.
[fol. 11765]	
Executive No. 2.	Routine for Handling Correspondence and Records Pertaining to Communications Relative to Subscribers' Service, Received from the Public Utilities Commission of Ohio.
Executive No. 6.	Service Buttons for Employees.
Executive No. 7.	Absence on Military Service.
Executive No. 8.	Routine Covering Supervision and Administration of Loan Fund.
Executive No. 9.	Personal Injury and Property Damage Cases, Thefts of Company Property, and Legal Matters.
Executive No. 10.	Destruction of Accounts, Records and Memoranda under Regulations of the Interstate Commerce Commission.
Executive No. 11.	Execution of Documents.
Executive No. 12.	Vacations.
Executive No. 15.	Foreign Wire Interference.
Executive No. 16.	Holidays.
Executive No. 19.	Estimate Routine.
General Instruction No. 1.	Routine for Handling Deposits made by House Movers.
General Instruction No. 2.	Reporting Emergencies.
General Instruction No. 3.	Payroll—Authorizations.
General Instruction No. 9.	Cut-overs Involving Message—Registers.
General Instruction No. 10.	Commercial Order Routine (Excessive Cost Orders).
General Instruction No. 11.	Assignment and Use of Motor Vehicles.
General Instruction No. 16.	Vacant Premise Routine.
General Instruction No. 19.	Collection of Ohio Bell and Ohio State Accounts.
General Instruction No. 23.	Handling Complaints from Patrons.
General Instruction No. 24.	Telephone and Telegraph Service Furnished Under Special Contract.
[fol. 11766]	
General Instruction No. 26	Agency Exchanges (Bonding of Agents).
General Instruction No. 27.	Preparation Changing and Discontinuing of Printed Forms.
General Instruction No. 32.	Checking of Station Records.
General Instruction No. 36.	Sale and Transfer of Property.
General Instruction No. 37.	Public Relations.
General Instruction No. 40.	P. B. X. Installations.

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List of Records As of June 30, 1925

Name of Record	Description
Subscriber's Line and Station Record	For recording location of subscriber's stations and of trouble occurring thereon.
Assignment Record. a. Assignment Map. b. Assignment Card. c. Cable pair Chart.	For recording use of cable plant and for making assignments of new service.
Underground Cable Record.	For recording description and location of underground cable plant.
Underground Conduit Record.	For recording location and description of underground conduit plant.
Aerial Cable Record.	For recording location and description of aerial cable plant.
Block and House Cable Record.	For recording location and description of block and house cable plant.
Pole Record.	For recording location and description of pole line plant.
Toll Wire Record.	For recording the description and use of toll wire plant.
Equipment Records.	For recording amount and type of equipment in magneto central offices and at toll test points.
Record of Interchange of Plant.	For recording the use of Company plant by others and of the plant of others by this Company.
Record of Foreign Wire Interference.	For recording the location and details of foreign wire crossings and parallels interferring with this Company plant.
Record of Poor Transmission Complaint.	For recording the details of poor transmission complaints affecting toll lines.
Record of Toll Line Trouble.	For recording type and location of trouble experienced on toll circuits.

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Record of Leased Wire Service.	For recording the details of wire service rented or leased to other Companies or individuals.
Cable Trouble Record.	For recording location and details of trouble experienced in the cable plant.
Storage Battery Records.	Record of treatment and condition of storage batteries.
Records of Job Orders.	For recording the details of minor additions and removals of the Company plant.
Production Records.	Functional records maintained for comparative and historical purposes relating to the productive activity of different plant working forces.
Record of Electrolysis Surveys.	For recording the details and findings resulting from special and periodical electrolysis survey.
Records of Transmission Inspections.	For recording the results of routine transmission inspections.
Record of Toll Line Inspections.	For recording the details of inspections made on the toll pole and wire plant.
Plant Service Records.	Statistical Records of troubles reported and their duration.

List of Records As of June 30, 1925—Continued

Name of Record	Description
Record of Requisitions.	For recording the amounts of material ordered from splicers.
Record of Purchase Authorization.	For recording the details of authorized local purchases.
Record of Private Branch Exchange Equipment.	For recording location and detail of private branch exchange equipment.
Storeroom Record.	For recording amounts of major items of material received and disbursed from storerooms.
Tool Record.	For recording the number of tools in the hands of employees.
Motor Vehicle Records.	For recording the details of the motor vehicle equipment owned by the Company.
[fol. 11769]	
Real Estate Record.	For recording value of various parcels of real estate.
Building Record.	For recording the value of various buildings.
Central Office Equipment Record.	For recording the value of central office equipment.
Occupancy of Floor Space Record.	For recording the use of floor space owned or rented.
General Equipment Records.	For recording the value of general equipment.
Exchange Plant Measurement Records.	For recording the quantity of exchange plant.
Toll Plant Measurement Record.	For recording the quantity of toll plant.
Record of Gross Additions to Fixed Capital.	For recording the value of annual additions to fixed capital accounts.
Record of material disbursed and recovered.	For recording the quantity and value of material added or removed from plant.
Record of Sundry Disbursements.	For recording the distribution of amounts paid on sundry disbursements, to the Company accounts.
Custom Work Records.	For recording the quantity and amount of Company disbursements and recovery for which reimbursement is to be received from others.
Form 11.	Total Outward Free Service Calls.
Form 19.	Numerical Record.
Form 40.	Report of P. B. X. Equipment by P. B. X. Instructor.
Form 42.	Message Register Record
Form 49.	"B" Board Trunk Equipment.
Form 66.	Daily Summary Work Sheet "A" Operators.
Form 68.	Numerical Record Multi Party.
Form 76.	Regular Stock of Equipment Carried in Large Quantities—Dining Service Operation.
[fol. 11770] Name of Record	Title
Form 79	Schedule of Dining Service Force.
Form 89	Changed Number and Discontinued Subscribers' Record.
Form 112-1	Panel and Jack Record—(80 Jack).
Form 153-B	Local Service Observation Record.
Form 184	Peg Count Record—P. B. X.
Form 185	Equipment Report.

List of Records As of June 30, 1925—Continued

Name of Record	Title
Form 195-A	Numerical Record.
Form 241	Line Numbers Available for Assignment to New Circuits.
Form 254	Panel and Jack Record.
Form 276	"A" Switchboard Face Equipment.
Form 296	Summary of Information Operators' Work.
Form 298	Summary of Inter. Operators Notes.
Form 352-A	Summary of Employees Hours.
Form 411	"A" Board Adjustments.
Form 412	Speed of Service Reports N. C. Call Orders.
Form 413	Speed of Service B. Y. and N. A. Call Orders.
Form 414	Speed of Service Report W. H. at the T. T. C.
Form 415-B	Daily Toll Traffic Memo.
Form 418	"B" Switchboard Face Equipment.
Form 421	List of Offices—Traffic Routing.
Form 422	List of Offices—Traffic Routing.
Form 423	List of Routes—1—24 Numbers.
Form 423-1	List of Routes — Continued—25-50 Numbers.
Form 423-2	List of Routes—Continued—50-75 Numbers.
Form 466	Summary of Numerical Record.

[fol. 11771]

Name of Record	Description
Form 482	Connector Terminal Record.
Form 483	Sub's Numbers Available for Assignment.
Form 484	Terminal Groups Working.
Form 485	Con. Term. Assmt. for Inter-Trunks.
Form 486	Primary Line Switch Record.
Form 487	Primary Line Switch avail. for assmt.
Form 488	Primary Line Switch group.
Form 489	Secondary Line Switch Record.
Form 490	Selector Record.
Form 491	Line Switch Connector Terminal.
Form 492	Out Trunk Switches.
Form 549	Summary of Panel and Jack Record.
Form 550	Answering Jacks required for Assmt.
Form 558	Equip. Data for Use in Assigning Ans. Jacks.
Form 566	Distribution and Analysis of Traffic —Toll.
Form 646	Summary of Message Rate Observations.
Form 650	Report of Outward Toll Messages.
Form 671	Traffic Results Charts.
Form 672	Traffic Results Charts—Comparisons.
Form 681	Report of Coin Box Telephone Over Collections and Shortages.
Form 715	Record of Work of Outward Operator.
Form 716	Record of Work of Recorders.
Form 732	Summary of Local Service Observations.
Form 771-A	Summary of Toll Service Observations.
Form 808-A	Monthly Report of Toll Traffic.

List of Records As of June 30, 1925—Continued

[fol. 11772]

Name of Record	Title
Form 1110.	Circuit Groups.
Form 1111.	Circuit Changes.
Form 1112.	Summary of Messages by Circuit Group.
Form 1253.	Routine Equipment Test Reports.
Form 1471.	Basic Wage Schedule—Operating Employees.
Form E-113.	Summary of Local Service Observations.
Form E-132.	Losses from Operating Force.
Form E-134.	Peg Count Check Record—Summary.
Form E-140.	Monthly Force Condition Summary.
Form E-162.	Hourly Force Requirements.
Form E-166.	Assignments of Hours—Positions.
Form E-167.	Length of Service—Modifying Factors.
Form E-168.	Summary of Force or Schedule Requirements.
Form E-169.	Study of Force Requirements.
Form E-173.	Toll Recording Observations.
Form E-174.	Inward and Through Toll Service Observations.
Form E-175.	Outward Toll Service Observations.
Form E-178	Summary of Toll Service Observations.
Form E-181.	Summary of "A" Operators—Supervisors Work.
Form E-183.	Summary of "B" Operators—Supervisors Work.
Form E-195.	Speed of Answer Tests—Summary.
Form E-200.	Daily Force Record.
Form E-201.	Half Hourly Force Record.
Form E-221.	Plug Count Record—Summary.
Form E-231.	Inward Call Circuit Observations.

[fol. 11773]

Form E-233.	Local Traffic Results.
Form E-245.	Total Day Traffic.
Form E-247.	Miscellaneous Data-Coefficients, etc.
Form E-248.	Relief, Students and Misc. Force.
Form E-249.	Half Hourly Distribution.
Form 250.	Hourly Distribution.
Form E-276.	Transmission Maintenance of Exchange Area Circuits—General Summary Sheet.
Form E-416.	Hourly Peg Count Record 2 P.M.—12N'Ht.
Form E-417.	Hourly Register Readings—Manual.
Form E-418.	Hourly Register Readings—Toll Offices.
Form E-419.	Hourly Register Readings—Machine.
Form E-426.	Local Peg Count.
Form E-424.	Local Traffic Record—By Classes of Service.
Form E-425.	Local Peg Count—Machine Switching Offices.
Form E-426.	Supplementary Local Peg Count.
Form E-427.	Toll Peg Count.
Form E-428.	Hourly Equated Toll Traffic.
Form E-429.	Five Day Summary of Employee Hours.

List of Records As of June 30, 1925—Continued

Name of Record	Title
Form E-431.	Employee Hour Report.
Form E-436.	Monthly Local Traffic Record Preliminary Report.
Form E-437.	Monthly Toll Traffic Record Preliminary Report.
Form E-438.	Monthly Local Toll Traffic Record.
[fol. 11774]	
Form E-440.	Monthly Traffic Report.
Form E-531.	Record of Observations on Service Information and Intercepting Operators' Work.
	Completed Call Report.
	Summary of Inward Service of Non-Observed Offices.
	Summary of Circuit Load Data.
	Use of Toll Line Facilities—% of Time in Use, etc.
	Operators Quarter Cost Report.
Form E-536.	M. S. Observations—Detail Sheet.
Form E-537.	M. S. Observations—Totaling Sheet.
Form E-538.	M. S. Observations—Summary of.
Complaint Record.	A card record of complaints received through the Utilities Commission, showing nature of complaint and manner in which it was disposed of.
Agency Office Record.	A card record of Agency operated offices, showing name of Agent, rate of pay and departmental Classification.
Collection Record.	A card record for each Commercial Area showing collection activities for the area in question.
Collection Results Record.	A series of charts for each Commercial Area showing the results of collection effort for each area.
Commercial Service Survey Record.	A card record of Commercial Service Surveys which have been completed, showing name of subscriber, his business or profession and other data relating to results of the survey.
Accounts Receivable from Connecting Companies—Norther- Division.	Bills and credits, covering interchanged toll and messenger service and other miscellaneous billing together with associated collection data.

[fol. 11775] Name of Record	Description
Accounts Receivable from Wire Using Companies—All Divisions.	Bills and credits covering all miscellaneous general billing, together with associated collection data.
Accounts Receivable from Associated Bell Companies.	Bills and credits covering intercha-ged toll and messenger service, also all miscellaneous billing, together with associated collection data.
Accounts Receivable from State-Wide or Group Directory Advertisers.	Bills and credits covering advertising in Ohio Bell directories, billing, together with associated collection data.

List of Records As of June 30, 1925—Continued

Name of Record	Description
Interest Company Records.	Descriptive information of Interest Companies together with filed data prepared by other departments.
Connecting Company Records.	Descriptive information of Connecting Companies with data accumulated from various sources.
Switching Agreements with Connecting Companies.	Original file of agreements, covering miscellaneous payments to Connecting Companies for switching and relaying toll traffic, testing and patching toll circuits, space occupied and rental of central office facilities.
Special Contract Service Agreements.	Duplicate copy "only" together with filed data covering description of service and rate application.
Record of all effective and cancelled Local and General Exchange Tariffs.	Copies of all tariffs filed with the Commission.
Record of all effective and cancelled tariffs of our Interest Companies.	
Rate History.	Record of all changes in exchange rates.
Commission's Orders.	Record of all Orders and Findings made by the Commission regarding rates, or made in connection with Rate Cases.
P. B. X. Unifications.	Record of the P. B. X.'s unified prior to the General Unification in each exchange.
Exchange Boundaries.	Complete set of maps showing both Base Rate and Exchange Area boundaries.

[fol. 11776]

Free Service.	Record of Exchanges between which Free Service is given.
Commuted Toll.	Record of Exchanges between which Commuted Toll is given.
Complete copy of Ohio Bell Toll Tariff.	This consists of 5 Books. Book No. 1 contains a copy of our Toll Tariff governing the application of Rates and Charges and including Rules and Regulations for Toll Service in the State of Ohio. It also contains a List of Stations, Lists showing classification of Traffic, Table of Standard Rates and Computed Tolls, and a Master Rate Chart. Books No. 2, 3, 4 and 5 contain the Exception Rates for all Ohio Rate Centers.
Complete copy of all cancelled Toll Tariffs.	Five Books, arranged in same manner as Toll Tariff.
Toll Center Record.	Record in book form showing all Toll Centers, Tributaries and Subscribers Stations with their block location designated.
Record of Traffic Classification.	Book form. A record of all Toll Centers arranged alphabetically showing the classification of traffic on Intra-state and Inter-state business.

List of Records As of June 30, 1925—Continued

Name of Record	Description
Toll Center File. (Intra-state) A—Ohio Bell Business. B—A. T. & T. Business.	First Reference Lists for all Ohio Rate Centers, containing exceptions to block rates.
Toll Center File.	First Reference Lists showing exceptions to block rates for border line points in Michigan, Pennsylvania, West Virginia, Kentucky and Indiana.
Rate Center Negatives and Carbon Backed Sheets.	Arranged alphabetically for each rate center, carbon backed copies of First Reference Lists and negatives for printing replacement copies.
Cancelled First Reference Lists.	All cancelled sheets arranged alphabetically, used for tracing all rate changes.
Rate Center File.	Cards, arranged alphabetically showing correct name, and filing number of all rate centers.
[fol. 11777]	
Cancelled Rate Center File.	Cards showing tracer for history of cancellation.
Supplement Card File.	Showing tracer for history and authorization of all Listing Changes.
Replacement Material File.	Record of all new material and replacements sent to field.
Maps.	(a) Maps showing block location of all Ohio Rate Centers. (b) Maps showing boarder line points in Michigan, Pennsylvania, West Virginia, Kentucky and Indiana to which we scale exception rates. (c) Post Route Maps.
Block Rate Charts.	Block rate charts arranged in file alphabetically—(a to y) (a) Charts for new schedule of toll rates. (b) Charts for old schedule of toll rates.
Section Rate Charts.	Sheets to be used in making of Section Rate Charts.
Long Lines Lists of Stations.	A book containing copies of all Long Line Lists of Stations and Supplements thereto.
Other Supplements.	File of Supplements issued by Associate Companies. Independent Lines List of Stations.
Station History.	Station History, by months, for each exchange in The Ohio Bell system.
Station History.	Station History, by months, for each central office in each multi-office exchange.
Station History.	Station History, by years, for each exchange in the Ohio Bell system.
Station History Charts.	Charts showing graphically the number of stations in each exchange by various classes of service. (Not yet complete.)

List of Records As of June 30, 1925—Continued

Name of Record	Description
Station History Charts.	Charts showing graphically the percentage variations in the various classes of service for each exchange. (Not yet complete.)
[fol. 11778]	
Exchange Stati-tics.	Information for each exchange, in the form of a questionnaire, describing the characteristics of each exchange. (Not yet complete.)
History of Connections, Disconnections and Transfers.	History of the number of Connections, Disconnections and Transfers for each exchange, by months.
Station Forecasts.	Copies of Station Development Forecasts for each exchange.
Business Report.	Monthly summary of business conditions in The Ohio Bell territory.
Commercial Surveys.	Copies of Commercial Surveys made for the larger exchanges of The Ohio Bell system.
Commercial Survey Data.	Comparable data, taken from the Commercial Surveys made for the various exchanges in the United States.
Economic Survey.	A study of the Economic conditions in the State of Ohio. Used for population estimates.
Form 48.	Directory Advertising Application. Lists advertising contracted for by subscriber.
Form 396.	Daily record of Directory Advertising Sales.
Form As-1.	Summary of Salesmen's daily report.
Form As-2.	Monthly statement of salesmen's earnings.
Form As-3.	Record of directory advertising spaces sold.
Form As-4.	Monthly summary of allowances and uncollectibles.
Form 576.	Advertising work order report, billing order on State Wide Advertising.
Directory Sales Report.	Directory Advertising net business in books scheduled to close within 90 days or less is a report of advertising sold.
Analysis for #12 report.	This is a record of Directory Advertising contracts, new and renewal for the #12 report.
[fol. 11779]	
Budget of Prepaid Directory Expense.	A record used for the purpose of clearing prepaid Directory Expense into the proper account in accordance with the Uniform System of Accounts.
Analysis of Directory Revenue and Expense.	A record maintained by months for administrative purposes.
Percentage of Increase in Expense Present Year over Preceding Year.	Kept by months for administrative purposes.

List of Records As of June 30, 1925—Continued

Name of Record	Title
Directory Production Schedule.	Record showing schedule of directories effective date of January 1st and applicable to following twelve months.
Directory Copy.	Record of correct directory listings for all subscribers, joint users and extra names.
Advertising Schedule of all books compiled in the Directory Bureau.	Record of all advertisers, space and location. Corrected daily.
Numerical Record of Advertisers, Cleveland.	Record of advertisers, space, location and rate in telephone number order. Corrected daily.
Monthly report of Production and Advertising Sales.	A monthly record of the present status of the Manufacturing schedule of all directories together with report on amount of advertising sold.
Delivery Report.	An analysis of details in connection with the delivery of each directory.
Report of Foreign Directories Sold.	A monthly report of all foreign directories purchased for subscribers in our territory.
Report of Ohio Directories Sold.	A monthly report of Ohio Directories sold to Associated or Independent companies.
Directory Error Report.	Report following the issuance of each directory showing the number of and responsibility for errors.
Central Office Visits.	A record of visitors to all Central Offices maintained for administrative purposes.
Switchboard Demonstrations.	A record of all switchboard demonstrations given for administrative purposes.
Directory Analysis.	A complete detailed analysis of each directory in connection with Sales, Production, Income and Expense, kept for administrative purposes.
[fol. 11780]	
Area Summary Record of Commercial Department Charges.	This includes all expenses—Sundry Disbursements, Interdepartment Transfers and Payroll Classifications by Main Account and Sub-account.
Reconciliation of Summary Disbursement Record.	Summary of voucher totals and reference numbers.
Monthly Analysis Record.	Summarization of total commercial expenses by Divisional areas for comparative purposes.
Billing Record.	For recording miscellaneous Commercial Expenses billed to others.
Final Account Record.	To aid in collection of money due the Company.
Paid Final Bill Record.	Maintained for the purpose of credit information.
Unpaid Final Account File.	Maintained for the purpose of further collection effort on those subscribers whose service has been discontinued.

List of Records As of June 30, 1925—Continued

Name of Record	Description
Uncollectible Account File.	A record of accounts which cannot be collected and have been charged off. Maintained in event subscriber re-applies for service.
Application Card File (1025).	A record divided into two parts namely "active" and "terminated" containing the signed applications for telephone service.
Complaint Record (707).	A record of written and verbal complaints received from subscribers.
Class 'A' Card (1487).	A record of Class A subscribers for credit purposes.
Class 'C' Card (1486).	A record of Class C subscribers for credit information.
Concession File.	A record of service granted at less than scheduled rate for various circumstances.
Toll Ticket File.	Record of toll calls made by subscribers maintained in event of question of charges.
Denied Service Record.	A list of subscribers denied service for non-payment of account.
[fol. 11781]	
Completed Work Order File (615).	A record of work orders which have been completed by Plant Department.
Service Order File (951).	A file of orders issued covering installation or removal of service.
Observation Record.	A record maintained in connection with message use by subscribers.
Pay Station Route Record.	An aid in the collection of Public and Semi-Public stations.
Pay Station Subscribers Record.	A card of record of those subscribers to Public & Semi-Public service.
Key Record.	A record of pay station keys by number to aid in collection of station.
Receptacle Record.	A record of each coin receptacle showing its location.
Daily Record of Collection.	Data showing number of each denomination of coin in receptacle.
Slug Record.	A record of slugs and spurious coins found in pay station receptacles.
Complaint Record.	Record of complaints received from subscribers, or users.
Miscellaneous account record.	Record of miscellaneous accounts unpaid at end of current month.
Accounts Treated.	Summary of subscribers' accounts requiring collection treatment during the current month.
Station Gain and Loss Record.	Record of Monthly Gain and Loss in stations.
Accumulated Station Demand.	Monthly summary of accumulated station demand.
Public Relations Record.	Quarterly summary of daily efforts made to promote public relations.
Station Development Canvass.	Record of service sales efforts.
Connecting Company Collection Report.	Record of amounts paid by Connecting Companies.
[fol. 11782]	
Connecting Company Account Record.	Detail of accounts with Connecting Companies showing debits and credits.

List of Records As of June 30, 1925—Continued

Name of Record	Description
Paid Stub Record.	File of collection stubs covering accounts paid.
Overage and Shortage Record.	For recording cash overages and shortages and adjustments of same.
Unpaid Final Account Record.	Record of subscriber's accounts unpaid at time service is discontinued.
Paid Final Accounts.	Record of subscribers' final accounts paid after having been charged off, held awaiting destruction.
Final Account Index.	Card Index of subscribers' unpaid final accounts.
Toll Claim Record.	Stub Record of requests for reversal of charges to party talked to at distant point over long distance lines.
Class "A" Credit Record.	Record of accounts not receiving regular collection treatment, because of unusual conditions.
Class "C" Credit Record.	Record of accounts that are not allowed credit in excess of one month's charges because of unsatisfactory credit record or other conditions.
Adjustment Record.	Duplicates of all allowance vouchers made on subscribers' accounts for various reasons.
Uncollectible Account Record.	Duplicate of uncollectible final account voucher.
Service Denial Record.	Record of all subscribers whose service is denied on account of non-payment.
Concession Record.	Record of service furnished at concession rates.
Record of Vacant Premise Stations.	For recording location of Vacant Premise Stations.
Private Line Contracts.	Record of service furnished to concerns having private lines.
Special Contracts.	Record of service furnished newspapers and brokers, covering Morse circuits by A. T. & T Co.
Pay Station Sign Record.	Record of signs installed by Plant Department, upon request of Commercial Department.
[fol. 11783]	
Transposition Records.	Showing by pole leads the actual measured distances between poles and the number of poles and anchors.
Detailed Pole Line Record.	Showing by pole leads the traveling routes, pole numbers, height, class and kind of timber.
Detailed Pole Plan Record.	Showing the location, class, height of each pole, number of cross arms and anchors.
Toll Circuit Map.	Showing by pole leads the termination of wire, size, kind, pin positions, method of transposing, drops and cable entrances of all toll circuits.

List of Records As of June 30, 1925—Continued

Name of Record	Description
Transposition Diagrams.	Showing by pole leads the type and location of transpositions on all toll lines.
Toll Cable Diagrams.	Showing for each cable the aerial cable sections, the underground cable sections, together with the size, gauge, length, terminals and fittings.
Toll Circuit Layout Record.	Toll Circuit Layout Record, which consists of one card, 5 x 8 inches, for each Toll Circuit in the state. Each card contains the detailed description of the toll circuit, showing the type and amount of central office equipment, length, gauge and loading of cable conductors, length, gauge and loading of open wire and the transmission equivalent of each separate unit of plant making up the circuit. This information is printed on Form E-285.
Results of Routine Transmission Tests on Exchange Area Circuits.	Results of Routine Transmission Tests on Exchange Area Circuits, which consists of one form E-216 for each central office in the state. The form shows the number and kind of troubles found on each class of exchange area circuit by the use of the transmission measuring set. Each trouble is weighted according to excess of transmission loss and the total loss for the office obtained. From this is figured an index figure used as a comparison against an ideal office. These weighted losses and index figures, are shown on the form for each office.

[fol. 11784]

General Ledger.	
Auxiliary Ledger.	
Journal Entries.	
Securities Record.	Various Classes of Funded Debt.
Monthly Reports.	
Bills Payable and Accounts Payable Record.	Record of Lease Payments and Other Recurring Obligations.
Prepayment Record.	
	Statistical record of revenues and expenses.
	Development of Statistical Charts and Reports for Administrative Purposes.
Securities Record.	Record of notes and Securities held by Company.
Insurance Record.	Record of Value, for insurance purposes, of company property at specific locations, insurance carried, premium paid, etc.
Insurance Expiration Record.	Record of dates of expiration of insurance carried.
Fidelity Bond Record.	Record of Employees Bonded.

List of Records As of June 30, 1925—Continued

Name of Record	Description
Statistical Record.	Statistics regarding insurance and bonds carried, etc.
Record of Inspection.	Inspection Reports as to condition of property for insurance purposes.
Record of Analysis of Payroll Sundry Disbursement and Paystation Commission Refund Accounts.	Recording of reconcilements of Paymasters and Disbursing Cashiers Bank Accounts.
Record of Employee's Automobile Insurance.	Record of Employees Automobiles insured under Employee's Automobile Insurance Plan.
Payroll Record.	Service Records and Payroll Changes.
Tax receipt Record.	Official receipts for Taxes paid.
[No. 11785]	
General Cash Book.	Record of all cash received and disbursed.
Bank Register.	Record of accounts with banks.
Treasurer's Cash Report.	Record of receipts reported to the Division Auditors.
Transfer of Cash.	Record of all funds transferred between banks.
Daily Cash Statement.	Statement of Daily Bank Balances.
Bank Reconcilements.	Monthly reconciliations of bank balances.
Bond Coupon Record.	Record of paid and outstanding bond interest coupons.
Bank Record of Blank Checks.	Inventory of stock of blank checks.
Record of Payroll Account.	Recording transactions involving accounts of Paymasters and Disbursing Cashiers.
Record of Sundry Disbursement Account.	
Record of Paystation Commission & Refund Acct.	
Requisition for Funds.	Record maintained by each of 5 Paymasters and Disbursing Cashiers, of funds requested by Paymaster & Disbursing Cashiers from Treasurer for payrolls and sundry disbursements.
RX 140 Statement of Voucher Checks Issued.	Record of Pay Station Commission & Refund Checks issued by Disbursing Cashiers, maintained by each of 4 Disbursing Cashiers.
Outstanding Pay Station Commission & Refund Checks transferred to Account 165-01.	Record of written off Pay Station Commission & Refund Checks outstanding over five months, maintained by each of 4 Disbursing Cashiers.
Employees Loan Record.	Record of loan payments transmitted to Treasurer of loan fund, maintained by each of 5 Paymasters.
Report of unclaimed wages.	Record of unclaimed checks reported to Auditor of Disbursements, maintained by each of 5 Paymasters.
[No. 11788]	
Report of spoiled or otherwise voided checks.	Record of spoiled and voided checks maintained by each of 5 Paymasters and Disbursing Cashiers.
Outstanding Payroll & Sundry Disbursement Checks transferred to Account 161.	Record of "Written off" Payroll & Sundry Disbursement checks outstanding for two months, maintained by each of 5 Paymasters & Disbursing Cashiers.

List of Records As of June 30, 1925—Continued

Name of Record	Description
Pay Check Transmittal List.	Record of checks delivered to the various departments on payday, maintained by each of 5 Paymasters.
Record of Sundry Disbursement Account.	Monthly Record of Sundry Disbursements, maintained by each of 5 Disbursing Cashiers.
Record of Payroll Account.	Monthly Record of Payrolls paid, maintained by each of 5 Paymasters.
Record of Paystation Commission & Refund Accounts.	Monthly Record of Commissions & Refunds paid, maintained by each of 4 Disbursing Cashiers.
RN-141—Lost Check Report.	Record of lost Pay Station Commission Checks on which duplicates have been issued, maintained by each of 4 Disbursing Cashiers.
Payroll payments in advance of payday.	Summary of voucher payments in advance of payday, maintained by each of 5 Paymasters.
Memorandum for Voucher.	Record of forms issued requesting new checks to cover ones which have been written off, maintained by each of 5 Paymasters & Disbursing Cashiers.
Surety Bond Record.	Record of Bonded employees, maintained by each of 5 Paymasters & Disbursing Cashiers.
Check Record.	Record of blank checks received from Treasurer, maintained by each of 5 Paymaster- and Disbursing Cashiers.
Cash Advance Record.	Record of cash advances issued to employees maintained by each of 5 Disbursing Cashiers.
Summary of Sundry Disbursement Reports.	Records of forms and vouchers sent to Auditor for Credit, maintained by each of 5 Disbursing Cashiers.

[fol. 11787]

Minute Books.	Minutes of Meetings of Stockholders and Directors.
Estimate Register.	Record of Estimates approved by Directors and Executive Committee.
Destruction of Record Certificates.	Original authority and certificate of destruction of all forms, records, etc. destroyed in accordance with Interstate Commerce Commission Regulations.
Record of Documents.	Index of all Documents on File in Secretary's Office.
Expiration Record.	Dates of expiration of documents in Secretary's file.
Stock Ledgers.	For recording holdings of stock of the Company.
Register of Transfers.	For recording transfers of stock from one holder to another and from which transactions are posted to stock ledger.

List of Records As of June 30, 1925—Continued

Name of Record	Description
Dividend Orders.	Dividend orders, addresses and signatures of stockholders.
Stock Certificate Receipts.	For preserving a numerical record of signed receipts for stock certificates issued.
List of Stockholders.	Record of stockholders, geographically arranged.

[fol. 11788] The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, etc—Continued

List of Accounting Records as of June 30, 1925

I. Asset Accounts

Class	Number
(a) Permanent and Long Term Investments	71
(b) Working Assets	57
(c) Accrued Income Not Due	4
(d) Deferred Debit Items	56
(e) Corporate Deficit	1

II. Liability Accounts

(a) Stock	6
(b) Long Term Debt	6
(c) Working Liabilities	39
(d) Accrued Liabilities Not Due	26
(e) Deferred Credit Items	20
(f) Fixed Capital Reserves	57
(g) Corporate Surplus	2

III. Fixed Capital Accounts

(a) Intangible Capital	3
(b) Right of Way	5
(c) Land & Buildings	2
(d) Central Office Equipment	5
(e) Station Equipment	7
(f) Exchange Lines	10
(g) Toll Lines	7
(h) General Equipment	14
(i) Interest During Construction	1

[fol. 11789]

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Class	Number
(j) Undistributed Construction Expenditures	1
(k) Unappraised Property Purchased or Sold	3
IV. Income Account	
(a) Operating Income	6
(b) Nonoperating Revenues	13
(c) Nonoperating Revenue Deductions	4
(d) Deductions from Gross Income	17
(e) Disposition of Net Income	6
V. Corporate Surplus or Deficit Account	
(a) Credits	2
(b) Debits	8
VI. Operating Revenue Accounts	
(a) Exchange Service Revenues	9
(b) Toll Service Revenues	10
(c) Miscellaneous Operating Revenues	9
VII. Operating Expense Accounts	
(a) Maintenance Expenses	130
(b) Traffic Expenses	75
(c) Commercial Expenses	68
(d) General and Miscellaneous Expenses	62
VII. Clearing Accounts	
Total Clearing Accounts	123

[fol. 11790] List of Specifications as of June 30, 1925

Chief Engineer's Bulletin Number	Title
41	Wiring of Buildings for Telephone Service.
76	Wiring of Groups of Subscribers' Stations.
82	Methods of Providing Bell and Coin Box Grounds.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Chief Engineer's Bulletin Number	Title
515	Telegraph and Telephone High Voltage Power Plant.
517	Portable Emergency Charging Sets.
518	Adjustment of Western Electric Co. Type Relays and Message Registers.
519	Telautograph Equipment.
516	550-C P. B. X. Switchboards—Supplementary Information.
520	550—C P. B. X. Switchboards—Recording of #52 Transmitter Arms.
521	Protection—Location of Bonds, Grounds and Insulating Joints in Aerial and Underground Cables.
522	Special Adjustments for Western Electric Type Relays and Message Registers.
523	Changes in design and rating of Mercury Arc Rectifiers.
524	P. B. X. Long Trunks and Sations.
526	Private Telephone Lines for Telegraph Companies.
527	P. B. X. Battery and Generator Supply.
528	P. B. X. Tests prior to and After Cut-Over—Manual Step-by-Step Central Office Equipment.
529	P. B. X. Night Connections and Patching Cords—Machine Switching Central Office Areas.
531	Order Receiving and Intercepting Turret Arrangements.
532	Special Signalling Arrangements with Subscribers Stations.

[fol. 11791]

[illegible]	Conference Circuit Arrangements for P. B. X's.
[illegible]	Subscribers' Sets—Arrangements for Extra Receivers with Desk Stands.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Chief Engineer's Bulletin Number	Title
535	Acceptance Tests and Routines—Machine Switching P. B. X. Equipment.
536	Chief Operator's Turret for Order Turret Installations.
537	Subscribers' Multiple Line Cabinets.
538	Summary of Supervisory & Recall or Rering features with C. O. Trunk Connections of various types of P. B. X's.
581	P. B. X. Circuits.

"W" Drawing No.	Title
86	Aluminum Cable Tag.
234	Standard Wire Moulding.
237	Ground Strip for Building Terminals.
516	"C" Toggle Bridle Ring.
566	Wood Block.
567	Ground Wire Moulding.
631	Wood Grading Stake.
933	Notched Bonding Ribbon.
945	Marking Strip.
1002	4" Sewer Pipe Bend with 12" radius.
1003	Fanning Strip for Use with No. 1 Connecting Blocks.
1004	Fanning Strip for Use with No. 10 Connecting Blocks.
1005	Fanning Strip.
1006	Fanning Strip for Use with No. 1079-AP Protectors.
1007	Flush Wall Building Terminal—16 pair.

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1008	Flush Wall Building Terminal—26 pair.
97	Cast Iron Strainer.
551	Drift Plug.
583	Sleeve Soldering Copper.
591	Solder Ladle.
592	Manhole Cover Bar.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

"W" Drawing No.	Title
615	Plug Screw Driver.
616	Frame Jumper Rod.
618	Wire Coil Strap.
619	Spudger.
622	Barricade Support.
623	Transmitter Screw Driver.
626	Multiple Soldering Copper.
628	¼" and ⅜" Ringer Wrench.
629	Wire Puller.
900	Conduit Type Cable Bender.
920	Swaging Tool.
935	Thickness Gauge.
948	Test Mandril for Multiple Tile.
	Test Mandril for Single Tile.
1000	Expander for Chicago Expansion Bolts.
1001	Duct Thimble.
1009	Knob Screw Driver.
1011	Platform Support Board.

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"WI" Drawing No.	Title
70	502 Universal Insulator Support.
3	Pole Crutch.
8	Asphalt Cutter.
	Spud Tongs.
	Concrete Spud.
11	No. 1 Danger Signal Flag.
12	" 2 " " "
24	Ferret.
25	Copper Sleeve Container—Small.
26	Hand Test Set Carrying Strap.
27	Multiple Cable Strap.
28	Chopping Axe Guard.
29	Linemen's Striking Hammer.
30	Drilling Hammer.
31	Leather Test Board.
2	Adjustable Manhole Shield.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

"WI" Drawing No.	Title
33	Barricade Board.
34	Tunneling Bar.
36	Bit Carrying Case.
40	Safety Sling.
41	Shellac Set.
42	Cable Tongs.
44	Conduit Carrier.
46	Telescoping Tent Pole.
47	Mandril for Cleaning Sewer Pipe.
52	Bonding Cord.

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52	Bonding Cord.
57	Identification Cardcase.
58	Shoulder Strap.
59	Tarpaulin 4' x 6'.
61	Soldering Copper Holder.
62	Tarpaulin 4' x 6'.
63	Tin Tunnel with Strainer 4".
65	Danger Signal Flag Support.
72	Container for Prefix Stamp Outfit.
73	Container for Prefixes.
75	Cable Bending Strap.
76	Frame Soldering Copper.
82	Sliding Shop for Cable Cars.

"WL" Drawing No.	Title
19	Ironwork for Double Deck Loading Manhole.
63	Weatherproof Terminal Box.
48	Copper Sleeve Container—large.
49	Cord Carrying Case.
50	Carbolineum Can.
52	Installer's Tool Bag.
54	Hand Cart.
55	Strand Reel Cart.
56	Rope Reel Cart.
61	Mechanics Stepladder.
62	Stencil Case.
76	Steel Form for Setting Poles.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

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"WM" Drawing No.	Title
1	Furnace Safety Shield.
9	Installer's Apron.
10	Tree Trimmer Handle.
11	Material Bag.
12	Drip Pan.
13	Linemen's Striking Hammer.
18	Mandril for Cleaning Conduit.
19	Soft Cable Dresser.
20	Hunter's Axe Guard.
23	Tool Box.
25	Bit Roll.
26	Installer's Tool Roll.
27	Repairmen's Tool Roll.
28	Loading Skids.
33	Manhole Lighting Set.
35	Drawknife Guard.
37	Vertical Manhole Skid.
38	Manhole Roof Skid.
39	Bush Hook Guard.
43	Cable Paster Box.
55	Shoe Type Cable Bender.
56	Cablemen's Platform.

[fol. 11796] List of Printed Forms as of June 30, 1925

Form Number	Title
1	Check Form—No. 92 Jack.
1-A	Toll Ticket-Out.
1-A	Toll Ticket-Out-White—Printed in Red Ink.
1-B	Toll Ticket-In.
1-C	Toll Ticket-Relay.
1-D	Toll Ticket-Call Order.
1-E	Toll Ticket-Report.
2-F	Toll Ticket-Two Number.
2	Check Form—No. 49 Jack.
4	Memorandum Ticket.
3	Commercial Memorandum.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
5	Report of Discrepancy in Payroll Payment.
6	Final Bill Transmittal Notice.
7	Summary of Speed of Answer Tests.
8	Daily Pole Yard Report—Northern Div.
9	Daily Change Cable Pair Report.
10	Form Letter from Sec'y. Employee's Benefit Committee on Benefit Plan.
11	Total Outward Free Service Calls.
12	Final or Suspended Accounts Ledger Summary.
13	Annual Inventory—Tools—Maintenance.
13-1	Annual Inventory—Tools—Maintenance.
13-2	Annual Inventory—Tools—Maintenance.
13-3	Annual Inventory—Tools—Installation.
13-4	Annual Inventory—Tools—Installation.

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13-5	Annual Inventory—Tools—Line Construction.
13-6	Annual Inventory—Tools—Line Construction.
13-7	Annual Inventory—Tools—Subway Construction.
13-8	Annual Inventory—Tools—Subway Construction.
13-9	Annual Inventory—Tools—Cable Construction.
13-10	Annual Inventory—Tools—Cable Construction.
13-11	Annual Inventory—Tools—Handbooks.
13-12	Annual Inventory—Tools—Check Sheet.
13-13	Annual Inventory—Tools—Blank.
14	Ruled Letter Head.
15	Letter Head—Cleveland Commercial Offices.
16-B	Trouble Report—Manual Offices.
18-A	Credit Memorandum.
19	Numerical Record.
20	Report of Permanents—Machine Switching Office.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
21-A	Miscellaneous Bills.
22	Application for Employment—Accounting Dept.
24	Stationery Requisition.
25-A	Supplies Requisition.
26	Purchase Order.
26-1	Purchase Order.
27	Authority for Local Purchase.
27-1	Authority for Local Purchase.
30	Order Record Sheet.
31	Blue Print Order.
33	Time and Material Report.
35	Workman's Identification Card.

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36	Maintenance Order.
37	Peg Count Card.
39	Theodore N. Vail Medals—Committee of Award.
41	Prepay Instruction Card No. 50 Type Pay Station.
42	Message Register Record.
43	Correction of Sundry Disbursement Report.
44	Car Fare Report.
45	Repairman's Record.
46	Counter Check.
48	Directory Advertising Application.
49	"B" Board Trunk Equipment.
50	Pay Station Report.
51-A	Employees Service Record.
52-1	Time Report (Original).
52-2	Time Report (Duplicate).
53-1	Daily Time Report—Line Forces (Original).
53-2	Daily Time Report—Line Forces (Duplicate).
54-1	Daily Time Report—Cable and Conduit Forces (Original).
54-2	Daily Time Report—Cable and Conduit Forces (Duplicate).

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
55	Toll W. C. Record of Total Line Failures.
56	Cable Test Bureau—Data Sheet.
57-A	Labor Distribution Summary.
57-1-B	Labor Distribution Summary.
57-2-A	Labor Distribution Summary.
57-3-A	Labor Distribution Summary.
57-4-A	Labor Distribution Summary.
57-5-A	Labor Distribution Summary.

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58	Right of Way Permit.
58-1	City Right of Way.
58-2	Permit Rural Toll Line.
60	Plant Department Pay Roll.
61	Distribution of Station Repairmens Expenses (Cleveland only).
62	Ruled Summary Sheets.
63-1	Collectors Report on Coin Box Collections (original).
63-1	Collectors Report on Coin Box Collections (Duplicate).
64-1	Daily Report of Street Pavement Opened (Original).
64-2	Daily Report of Street Pavement Opened (Duplicate).
67	Schedule of Employees.
68	Numerical Record—Multi Party.
69-A	Report of Motor Vehicle Usage.
70-1	Gasoline, Oil and Kerosene Ticket (Original)
70-2	Gasoline, Oil and Kerosene Ticket (Duplicate).
72	Construction Dept. Daily Dispatch Sheet.
73-A	Commencement and Completion Notice.
78	Statement—Long.
81-1	Junk Bid (Original).
81-2	Junk Bid (Duplicate).
81-3	Junk Bid (Triplicate).
81-4	Junk Bid (Quadruplicate).
81-5	Junk Bid (Quintuplicate).

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
82	Register Readings.
83-1	Returned Material Notice and Credit Memo. Original—Pink.
83-2	Returned Material Notice and Credit Memo. Duplicate—Blue.

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83-3	Returned Material Notice and Credit Memo. Triplicate—Manila.
84-4	Returned Material Notice and Credit Memo. Quadruplicate—White.
84	Sub-Warehouse Requisition—Station Installation Material.
84-1	Sub-Warehouse Requisition—Maintenance Material—Central Office.
84-2	Sub-Warehouse Requisition.
84-3	Sub-Warehouse Requisition—Maintenance Material—Outside Central Office.
84-4	Sub-Warehouse Requisition—P. B. X. and Equipment Installation Material.
84-5	Sub-Warehouse Requisition—Maintenance Material—Outside of Central Office.
85	Sub-Warehouse Returned Material Report.
86	Exception Ticket.
87	Check Report of Toll Business.
88	Notice of Reassignment.
89	Changed Number & Discontinued Subscribers Record.
90	Classification of Stations.
91-A	Special Billing Information.
93	Check Ledger Sheet.
94	Label for Packages.
95	Cloth Reward Sign.
97	Proof of Toll Billing.
98	Real Estate Record.
99	Property Permit for Construction.
100	Requisition for Funds.
101	Change of Number Report.
[illegible]	Manila Memorandum.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

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Form Number	Title
103-1	Garage Parts Requisition (Original).
103-2	Garage Parts Requisition (Duplicate).
104	Correspondence Charge.
105-B	Statement of Trouble—Monthly.
105-1-A	Statement of Trouble—Elapsed Time—Monthly.
105-2-A	Statement of Trouble for Machine Switching Offices.
106	Record of Wages Due.
107	Switchboard Trouble Ticket.
108	Cable Change Order.
109	Operators Reference Report.
110-1	Tool Ticket—(Original—Blue).
110-2	Tool Ticket—(Duplicate—Pink).
111	Cable Facility Notice.
112	Panel & Jack Record—(80 Jack).
112-1	Panel & Jack Record—(120 Jack).
113	Change Telephone Number Notice.
114	Pay Station Attendants Report of Local Calls.
116	Record of Collection of Accounts.
119	Sunday or Holiday Assignment.
121	Attachment Application—Cleveland Electric Illuminating Co.
122	Locker Combination.
123	Special Coin Box Collection Sheet.
126	Record of Delayed Calls—Circuit Connections.
127	Construction Gang Performance Report.
128	Record of Receipt for Transportation of Supplies Sent to W. E. Co.

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129	Sticker—Message Rate Tickets to Auditor—Cleveland.
130	Summary of Gang Hours.
131	Attachment Application—Miscellaneous

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
132	Equipment Trouble Ticket—Step by Step Office.
133	Terminal Order.
134	Voucher Front.
136	Request to Reread Message Registers.
137	Toll Billing Verification Report.
139	Detail for Refund Voucher Check.
140	Statement of Voucher Checks Issued.
141	Lost Check Report.
146	Newspaper Clippings.
147-1	Tube and Casing Repair Order (original).
147-2	Tube and Casing Repair Order (Duplicate)
150	Plant Dept. Order Memorandum.
151	Concession Authority.
152	Divisional Report of Overhead Expense.
153-B	Daily and Cumulative Observation Record.
154	Daily Report—New Employees—Traffic.
157	Gummed Label for Mailing.
158	Cable Advice.
159	Memorandum with Space for Reply.
160	Message Rate Record.
161	Monthly Statement.
162	Exempt Material—Disbursement Ticket.
163	Material Transfer Report.

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164	Six Column Ruled Paper.
165	Summary of Completed Orders.
166	Report of Principal Items.
167	Visiting Supervisors Report.
168	Notice to Chief Operator.
169	Analysis of Classification.
171	Record of Pay Station Commissions and Refund Voucher Checks.
172	Outstanding Pay Station and Refund Checks Transferred.
[illegible]	Record of Commission and Refund Account.
[illegible]	P. B. X. Battery Report.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
175	Record of Telephone or Other Service Furnished in Return for Rights and Privileges.
176	Record of Assorting Message Rate Tickets.
177	Notice to Subscriber—of Number Change.
178-A	Letter Head Employment Department Cleveland.
179	Sunday and Holiday—Assignment Tricks and Days off.
180	Record of Delayed Call Circuit Connections.
181	Answering Jacks and Circuit Fill Details.
182	Daily Statement of Toll Line Troubles.
183	Summary of Gang Hours—Cable Splicing Forces.
184	Peg Count Record.
185	Equipment Record.
186	Circuit Record.
187	Reference Report.
188-A	Trunk Order.

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189	List of Employees Leaving Service.
190	Inspection Report of Attachments on Poles.
191	Statement of Toll Line Business.
191-1	Statement of Toll Line Business.
191-2	Settlement of Interchanged Toll Business.
191-3	Settlement of Interchanged Tolls.
192	Repeated Trouble Report.
193-A	Students Record.
193-1	Students Record—Continued.
194	Receipt of Loan—Umbrella or Overshoes.
195-A	Numerical Record.
195-1	Companion Sheet to Numerical Record.
196	Balances in Prepayment Accounts.
196-1	Prepaid Directory Expense.
197	Letter Head—Vice President and Gen'l. Manager.
198	Letter Head—Sec'y. Employees' Benefit Fund Committee.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
199	Cash Account.
200	Letter Head—Cleveland—Fifth City.
201	Form Letter—Request for Directory.
203	Request and Receipt for Document.
204	Letter Head—Accounting Dep't.
205	Report of Cable Pairs in Use.
206	Undernoted Changes to be Made on Account.
207	Special Connect Order.
207-1	Report on Special Connect Order.
208	Report on Construction of Special Contract Service Terminal.

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209	Special Contract Service Terminal.
209-1	Report on Special Disconnect Order.
210	Disconnection Advice.
211	Managers Request for Directory.
212	Routing Chart.
213	Main Food Supply.
214	Daily Conduit Yard Report.
215-1	Claim on W. E. Co.
215-2	Claim on W. E. Co.
215-3	Claim on W. E. Co.
215-4	Claim on W. E. Co.
216	Statement of Business-Connecting Companies.
216-1	Statement of Business-Connecting Companies Recapitulation.
217	Report of Insulation Resistance Tests.
218	Cable Change Sheet.
219	Receipt for Service Application Card.
220	Release Form.
221	Thirty-two Column Ruled Paper.
222	Physicians Certificate.
223-1	Report on Disability Case.
[illegible]	Surgeons Primary Report of Personal Injury.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
226	Surgeons Supplemental or Final Report of Personal Injury.
227	Monthly Analysis of Overhead Expense.
228	Clearance of Overhead Expense.
229	Intermediate Distributing Frame Transfers.

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230	Reconnecting Charge.
231	Requisition and Receipt for Postage.
235	Loan Record.
236	Half Hourly Peg Count Record.
237	Statement in Connection with Fixed Capital.
238	Statement in Connection with Fixed Capital.
239-1	Garage Supplies—Disbursement Report (Original).
239-2	Garage Supplies—Disbursement Report (Duplicate).
239-3	Receipt for Garage Supply Disbursement Report.
240	Report on Delayed Orders.
241	Line Numbers Available for Assignment to New Circuits.
242	Facility Request.
243	Circuit Estimate.
244-A	Delayed Order Notice.
245	Summary of Gasoline Car Service.
246	Forwarding Slip.
247	Telephone and Telegraph Facility License.
248	Report of High Tension Crossing.
249	Report of Proposed Foreign Wire Construction.
250	Report of Proposed Wire Contact Construction.
251-A	Monthly Report of Crossings, Parallels and Conflicts.
252	Classified Station Report.
253	Commercial Order—Wire Chief—Accounting.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
253-1	Commercial Order—Chief Operator.
253-2	Commercial Order—Directory Information.

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253-3	Commercial Order—Workman.
253-4	Commercial Order—Installation.
253-5	Commercial Order—Equipment File.
253-6	Commercial Order—Reference.
254	Panel and Jack Record—Blank.
255-1	Garage Supplies—Recovery Report—Original.
255-2	Garage Supplies—Recovery Report—Duplicate.
255-3	Receipt for Garage Supply Recovery Report.
256	Index Card.
257	Distribution of Depreciation Expense—General Stable and Garage Equipment.
258	Subscribers Trouble Ticket.
258-1	Subscribers Trouble Ticket—Monthly.
259	Distribution of Depreciation Expense for Account 264-02.
260	Record of Proceedings.
261	Letter Head—Director of Instruction.
262	Official Telegram.
263-A	List of Bills Forwarded.
264	Auditor's Request for Verification.
265	Report of Pension, Disability Benefit and Death Benefit Payments.
266	Letter Head—Division Plant Sup't.—Western Division.
267	Cost Analysis.
268	Monthly Comparative Cost Statement—Repair Charges.
269	Monthly Comparative Cost Statement—Repair Charges.
270	Receipt for Coupon Book.
271	Coupon Book Disbursement Report.
272	Vehicle Rental Authorization.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

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Form Number	Title
273-1	Toll Claim—Request for Report.
273-2	Toll Claim—Request for Report.
274-1	Bill of Lading—Original.
274-2	Bill of Lading—Duplicate.
274-3	Bill of Lading—Triplicate.
275	Notification of Benefit Payment.
276	"A" Swbd. Face Equipment.
277-1 & 2	Rented Vehicle Voucher—Original & Duplicate.
278-A	Toll Traffic Rating.
279	Letter Head—Div. Com'l. Supt.—Eastern Div.
280	Discrepancies Between SWBD and Records.
281	Summary of Motor Vehicle Hours in Service Mileage and Hours Idle Due to Repairs.
282	Letter Head—Div. Com'l. Supt.—Western Div.
283	Letter Head—Div. Com'l. Supt.—Southern Div.
284-A	Distribution Summary.
284-1-A	Distribution Summary.
284-2-A	Distribution Summary.
284-3-A	Distribution Summary.
284-4-A	Distribution Summary.
284-5-A	Distribution Summary.
284-6-A	Distribution Summary.
285	Six Column Ruled Paper.
286	Daily Cord Test.
287	Sundry Disbursement Report.
288	Summary of Sundry Disbursement Reports.

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289	Summary of Wiring Units.
290	Summary of Wiring Units Exchange Circuits.
291	Monthly Report Overhead and Supply Expense.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
292-1	Statement of Toll Business.
292-2	Statement of Toll Business.
292-3	Statement of Toll Business.
293	Six Column Ruled Paper—Dollars and Cents.
295	Central Office Instructors Notes.
296	Summary of Information Operators Work.
297-A	Central Office Instructors Notes Intercepting Operators.
298	Summary of Intercepting Operators Notes.
299	Journal Entry—Plant Displaced and Salvage.
300	Monthly Plant Mileage Report.
301	Physical Examination—Men.
302	Substitute Voucher.
303	Request for Physical Examination.
304-A	Report of Accident to Person Not an Employee.
305-A	Report of Damage to Property of Others.
306-A	Report of Damage to Property of Company.
307-A	Release.
308	Statement (In connection with Claims).
309	Monthly Progress Report—Estimates.
310	Lease—Unimproved Property.
311	Lease—Improved Property.
313-A	Rent Payment Report.

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314	Rents Receivable Report.
315	Letter Head—General.
316	Gain and Loss Report.
317	Plant Dept. Station Report.
319	Reconciliation of Sundry Disbursement Report.
320	Value of Supplies—Motor Vehicles, etc.
321-A	Pay Roll Change Report.
322	Delegation of Authority.
323-A	Payroll—General.
[illegible]	Request for Authorization for Deputy.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
325	Half Tag.
327	Journal Entry.
328	Division Summary.
329	Employees Service Record.
330	Form Letter—EBFC.
331	Form Letter—EBFC.
332	Form Letter—EBFC—Loan Committee.
333-A	Report of Replacing Checks.
334	Toll Service Memorandum.
335	Building Pass—Trip.
336	Unclaimed Wages Advice.
337	Report of Unclaimed Wages.
338	Report of Spoiled or Otherwise Voided Checks.
339	Outstanding Checks Transferred.
340	Pay Check Transmittal List.
341	Summary of Voucher Payments in Advance of Pay Day.

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342	Record of Sundry Disbursement Account.
343-1	Application for Leave of Absence.
343-2	Grant of Application for Leave of Absence.
343-3	Copy of Application for Grant of Leave of Absence.
343-4	Notification of Leave of Absence.
344-B	Report of Maintenance Expenditures and Budget Comparison.
345-A	Record of Directory Advertising Sales.
346	Report of Classification of Payroll.
347	Monthly Record of Line Insulation and Resistance.
348	Monthly Report of Supply Expense.
349	Monthly Report of Garage Expense.
350	Monthly Report of House Service Expense.
351	Tally Sheet for Speed of Service Report.
352-A	Summary of Employee Hours.
354	Monthly Report of Leased Line Service.
355	Material Price Record.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
357	Employees Plan of Representation.
358	Employees Plan of Representation.
359	Employees Plan of Representation.
360	Employees Application for Loan.
360-1	Promissory Note.
361	Traffic Check Sheet.
362	Cutover Sheet.
363	Letter Head—Division Commercial Sup't. Northern Division.
364	Detail Distribution.
365	General Ledger Sheet.
365-1	General Ledger Sheet.

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367	Distribution Summary.
368	Record of Pay Checks Drawn on Bank.
368-1	Analysis of Bank Accounts.
369	Pick Up Order.
370	Application for Employment—Male.
371	Time Report—Large.
371-1	Time Report—Small.
372	Shipping Tag.
373	Report of Classification of Payroll.
375	Weekly Time Report.
375-1	Semi-Monthly Time Report.
377	Record of Pay Checks.
378	Payroll.
379	Tire Change Ticket.
380	Form Letter—EBFC.
381	Summary of Newspaper Clippings.
382	Summary of Payroll Classification.
384	Special Work—Authorization (Inside Wire).
385	Estimate of Construction Charges.
386	Requisition for Directory.
387	Directory Invoice.
388	Aerial Cable and Subscriber Loop Check.
389	Daily Car Report.
[illegible]	Multiple Marking Jack Per Station.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
392	Multiple Marking Jack Per Line "JWRM".
393	Multiple Marking Jack per Line "WJRM".
394	Toll Circuit Report.

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395-A	Directory Advertising Charge Back Report.
397	Trouble Reporting Sheet.
398-A	Custom Work Authorization.
399	Loan Committee Receipt of Former Payment.
400	Form of Receipt—Loan Committee.
402	Drivers Daily Log Sheet.
403	Alphabetical Index.
404	Numerical Index.
405	Statement of Unpaid Acct's.
406	Answering Jack Record.
406-1	Answering Jack Record.
407	List of Employees Leaving Service or Transferred.
408	Cross Section Paper.
408-1	Cross Section Paper Imperial Tracing.
408-2	Cross Section Paper Economy Transparent.
409	Record of Payroll Account.
410	"B" Board Trunk Equipment.
411	"A" Board Adjustments.
412	Speed of Service Report—N. C. Call Orders.
413	Speed of Service Report—B. Y. & N. A. Call Orders.
414	Speed of Service Report—W. H. at the T. T. Co.
416	Record of Stations by Class of Service.
417	Record of P. B. X. Service.
418	"B" Swbd. Face Equipment.
419-1	Advertising Order.
419-2	Advertising Order.
419-3	Advertising Order.

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420	Traffic Record-Training Dept.
422	List of Offices.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
424	Service Button—Eligibility List.
425-1	Material Disbursement Report—Original.
425-2	Material Disbursement Report—Duplicate.
425-3	Material Disbursement Report—Triplicate.
426-1	Material Recovery Report—Original.
426-2	Material Recovery Report—Duplicate.
426-3	Material Recovery Report—Triplicate.
427	Form for Sub-Contractors.
428	Form for Sub-Contractors.
429	Summary of Payroll Changes.
430	Seven Column Ruled Paper.
431	Telco Paper—Favor Bond No. 16-White-Pink-Canary-Golden Rod-Blue-Green Blue.
432	Telco Paper—Guide Ledger No. 24.
433	Telco Paper—Guide Ledger No. 24.
434	Telco Paper—Favor Bond No. 13.
435	Telco Paper—Favor Bond—Punched 4¼" L. No. 13.
436	Telco Paper—Blue Print No. 13.
437	Telco Paper—Blue Print No. 13.
438	Telco Paper—Favor Bond No. 20.
439	Telco Paper—Message Bond No. 13.
440	Telco Paper—Message Bond Punched 7" No. 13.
441	Telco Paper—Message Bond No. 16-White-Pink-Canary-Golden Rod-Blue-Green.

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442	Telco Paper—Message Bond—Punched 7" No. 16.
443	Telco Paper—Message Bond No. 20.
444	Telco Paper—Writing Nos. 16 and 20.
445	Telco Paper—Manila (2nd Sheets).
446	Telco Paper—X Bond No. 9.
447	Telco Paper—Favor Bond—Punched 7" No. 20.
448	Telco Paper—X Bond No. 9.
449	Telco Paper—Onion Skin No. 8.
450	Telco Paper—Favor Bond No. 13.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
451	Record of Sub License Business.
452	Time Report—Semi-Monthly.
453-A	Distribution of Expenditures—Traffic.
454-A	Non-Exempt Inventory Summary.
455	Poster-Telephone Cable to Extend your Service.
456	Poster-Telephone Plant to Extend Your Service.
457	Traffic Supervising Report.
458	Register Readings.
459	Commercial Order—Fan Fold.
460	Employees Expense Statement.
462	"Work to be Done"—Report.
463-A	Lineman's Trouble Report.
465	"B" Board Circuit Grouping.
466	Summary of Numerical Record.
468	American Bell Instrument Report.
469	Instrument Ledger.
470	Instrument Summary.

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471	American Bell Instrument Summary.
472	Monthly Summary.
473	Record of Toll Business over Lines of Former Ohio State Telephone Co.
475	Letter Head—Office of Secretary and Treasurer.
476	Report of Force Losses.
477	Traffic Dept. Trouble Report.
478	Toll Service Observers Request for Ticket.
479	Agency Operating Agreement.
480	Recommendation Concerning Agency Operation.
481-A	Auditor's Verification Statement.
482	Connector Terminal Record.
483	Subscribers' Numbers Available for Assignment.
484	Terminal Groups Working.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
485	Connector Terminal Assignment to Intercepting Trunks.
486	Primary Line Switch Record.
487	Primary Line Switches Available for Assignment.
488	Primary Line Switches Group.
489	Secondary Line Switch Record.
490	Selector Record.
491	Selector Multiple Record.
492	Out Trunk Switches.
493	Record of Incoming Trunks.
494-1	Summary of Messages—Report of Charges and Telegrams.
494-A	Summary of Tolls and Telegrams—Billed and Unbilled.
495	Record of Verbal Complaint.

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496	Tag—"Special Attention"—Gummed (Red).
498	Bill of Sale (Northern Division).
499	Relief Schedule—Traffic.
500	Catalogue of Office Supplies.
501-A	Catalogue of Printed Forms.
506	Letter Head—Same as Form 315, No. 13 Favor Bond.
507	Accounting Dept. Estimate Record.
508	Thirteen Column Ruled Paper.
513	Analysis of Prepaid Directory Expenses.
514	Morning Report of Trouble.
515	Record of Unearned Revenue.
516	Cash Disbursements.
517	Statement of Balances.
519	Letter Head—General Counsel.
520	Letter Head—Counsel.
521	Budget for Prepaid Directory Expense, Account 132.
[illegible]-A	Distribution of Expenditures—Commercial.
[illegible]-1	Distribution of Expenditures.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
523	Peg Count Check Record—Summary.
524-1	Journal—White.
524-2	Journal—Canary.
525	Summary by Areas of Commercial Dept. Charges.
525-1	Summary by Areas of Commercial Dept. Charges.
525-2	Summary by Areas of Commercial Dept. Charges.
525-3	Summary by Areas of Commercial Dept. Charges.
525-4	Summary by Areas of Commercial Dept. Charges.
525-5	Summary by Areas of Commercial Dept. Charges.
529	District Safety Committee to Reply to Safety Suggestions.

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530	Reporting Unsafe Practices of Hazardous Plant Conditions.
531	Tag for Attachment to Defective or Worn Out Tools.
532-A	Letter Head—General Superintendent of Traffic.
536-1	Estimate of Future Force Requirements.
538	List of Accounting Areas—Northern.
538-1	List of Accounting Areas—Southern—Sheet No. 1.
538-2	List of Accounting Areas—Southern—Sheet No. 2.
538-3	List of Accounting Areas—Eastern—Sheet No. 1.
538-4	List of Accounting Areas—Eastern—Sheet No. 2.
538-5	List of Accounting Areas—Western.
538-6	List of Accounting Areas—Blank.
540	Letter Head—General Commercial Superintendent.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
542	Gummed Label "From O. B. T. Co. to ——."
543	Monthly Analysis of Toll Line Troubles.
544	Foremen's Daily Advance Report.
545	Daily Exchange Order Status Report.
546	Dispatchers' Daily Order Status Report.
548	Report of Power Line Parallels and Conflicts.
549	Summary of Panel and Jack Record.
550	Answering Jacks Required for Assignment.
551	General Release.
552	Messenger Service Ticket.
553	Summary by Areas of Charges and Credits (plain).
553-1	Summary by Areas of Charges and Credits.
553-2	Summary by Areas of Charges and Credits.
553-3	Summary by Areas of Charges and Credits.

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553-4	Summary by Areas of Charges and Credits.
553-5	Summary by Areas of Charges and Credits.
553-6	Summary by Areas of Charges and Credits.
554	Temporary Assignments to be changed.
555	Invoices for Approval.
556	Note of Directory Error.
558	Equipment Data for use in Assigning Answering Jacks.
559	Vacant Premise Assignment.
560	Calculagraph Inspection Record.
561	Letter Head—Div. Plant Supt. Eastern Div.
562	Charge Credit or Transfer Memorandum.
564	Trouble Record.
565	Work Orders Transmittal Lists.
566	Distribution and Analysis of Traffic.
567	Decalcomania Blue Bell Sign—Use on Wood.
568	Decalcomania Blue Bell Sign—Use on Glass.
569	Decalcomania Blue Bell Sign—Use on Wood.
570	Decalcomania Blue Bell Sign—Use on Glass.
571	Decalcomania Blue Bell Sign—Use on Glass.
573	Decalcomania Blue Bell Sign—Use on Glass.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
573	Report of Employees Association Meeting.
574-1-A	Payroll Voucher—Temporary Employee—Original.
574-2-A	Payroll Voucher—Temporary Employee—Duplicate.
574-3-A	Payroll Voucher—Temporary Employee—Triplicate.
576	Advertising Order.
578	Letter Head—Ass't. to President—R. G. Pate.

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579	Application for Cancellation of Attachments.
580	Terminal File Report.
581	Gummed Label "From O. B. T. Co. Cleveland".
582	Car Ticket Report.
583-A	Trouble Report — Step-by-Step — Machine Switching Offices.
584	Temperature Record.
585	Students Progress Record.
586	Specific Estimate Material Insurance Report.
587	Specific Estimate Monthly Insurance Report.
588	Specific Estimate Final or Approximate Insurance Report.
589	Telco Favor Bond No. 13—Punched 7" Centers.
590	Toll Wire Chiefs Daily Log Report.
591	Final Report of Fire Loss.
592	Memorandum for Tax Voucher.
593	Statement of Taxes on Real Estate.
594	Instrument Ticket.
595	General Introduction Card.
596	Differences found in Stations between Accounting Center and Commercial Offices.
597	Discrepancies in Subscribers Records.
599	Peg Count and Holding Time Recorder Readings.
601	Daily Time Report.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
602-A	Returned Material Discrepancy Report.
603-A	Installation Daily Time and Production Record.
604-A	Installation Dept. Production Record.
605	Ledger Sheet.
607	Form letter to Com'l. Mgr. from D. A. R.
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608	Repairman's Daily Trouble Report.
609	Monthly Trouble Report for Exchanges having Less than 1000 Stations.
611	First Aid Contest—Judges Sheet.
612	First Aid Contest—Recording Sheet.
613	Summary Form—Wiring Units.
614	Report of Wiring Units.
615	List of Completed Com'l. Work Orders.
617	Distribution of Charges and Credits—Page No. 1.
617-1	Distribution of Charges and Credits—Page No. 2.
620	Instrument Ledger.
621	Reconciliation of Am. Bell Inst. Acct.
622	Letter head—General Supt. of Plant.
623	Distribution of Expenditures (Page 1).
623-1	Distribution of Expenditures (Page 2).
623-2	Distribution of Expenditures (Page 3).
624	Daily Report of PNT Service.
625-A	Repairs Charged Reserves—Journal Entry.
626	Transfers from Construction Work in Progress.
627	Plant Displaced and Salvage (Page 1).
627-1	Plant Displaced and Salvage (Page 2).
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628	Station Equipment-Wiring-Gain and Loss.
629	Electrolysis Survey-Summary Sheet.
630-A	Monthly Statement of Toll Business from Toll Stations.
631-C	Daily Time Report—Line and Cable Placing Forces.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
632	Insurance—Motor Vehicles.
633	Valuation—Insurance Record.
634	Pay Station Refund.
635	Statement of Taxes on Personal Property.
636	Const. Performance Report—Pole Line.
637	Const. Performance Report—Aerial Wire.
638	Const. Performance Report—Aerial Cable.
639	Const. Performance Report—U. G. Cable Placing.
640	Joint Pole Replacement Notice.
641-A	Notice of Termination of Joint Ownership.
642	Joint Ownership Request.
643	Joint Pole Re-location Notice.
644	Joint Construction Proposal.
645	Temporary Permit.
646	Summary of Message Rate Observation.
647	Summary of "B" Supervisors Operations.
648	Summary of "A" Supervisors Operations.
649-A	Request for Agreement for Purpose of Cancellation.
650	Report of Outward Toll Messages.
651	Monthly Schedule on Record of Routine Test and Inspections.
652	Routine Test and Inspection Report.
653	Monthly Summary Report of Routine Tests and Inspections.

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654	Daily Time Report (Gangs).
655	Record of Daily Performance (Inst.).
656	Summary of Daily Performance Record, Inst.
656-1	Summary of Daily Performance Record, Cont.
657	Classification of Stations.
658	Adjustment of Material Disbursements & Recoveries.
659	Adjustment of Labor & Vehicle Time.
660-A	Apportionment of Local Plant Administ

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
	tion, Local Determination of Average Hourly Rates—Semi-Monthly Payrolls.
661-A	Apportionment of Local Plant Administration—District.
662-A	Apportionment of Local Plant Administration—Local Determination of Average Hourly Rates—Weekly Payroll.
663	Record of Account 711-13.
664	Fire Report.
665	Station Apparatus.
666	Form Letter Covering Connecting Company Settlements.
669	Receipt for Overpayment.
670	Memorandum for Voucher.
671	Traffic Results Chart.
672	Traffic Results Chart—Comparisons.
673	Report of Concessions for Employees residence Telephone Service.
674-A	Report for the Discontinuance of Employees' Concession Rate for Telephone Service.
675	Receipt for the Ohio Bell Tel. Co. Pfd. Stock Certificate.
677	Ledger Records of Accts. Receivable, etc.
677-1	Ledger Records of Accts. Receivable, etc.
678-A	Installation Daily Time Report.
679-A	List of Work Units.

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680	Summary of Inst. Units.
681	Report of Coinbox Telephone over Collection Shortage.
683	Report of Material Delivered to Storekeeper by W. E. Installer.
684	Monthly Report of Inspection of Fuses in Electrolysis Drainage Bonds.
685	Billing Memoranda.
[illegible]	Cancellation of Billing Memoranda.
[illegible]	Deferred Service Request.

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Form Number	Title
688	Ledger Sheet.
689	Record of Delayed Stations.
690	Supplemental Order.
691	Daily Toll Circuit Trouble Report (Plant).
692	Monthly Summary at Toll Circuit Troubles.
694	Check Record of Outward Toll Messages.
695	Check Record of Outward Toll Messages Connecting Co.
698	Report of Exchange Circuits.
700	Memorandum Requisition.
703	Telco Paper Favor Bond—2 Holes.
704	Billing Transfer.
705	Return of Check to Subscriber.
706	Semi-Monthly Time Distribution Report.
707	Complaint Memorandum.
708	Speed of Answer Results.
710	Instrument Ledger.
711	Force Forecast and Training Schedule.
712	Summary of Revenues (Northern Div.).
712-1	Summary of Revenues (Northern Div.).

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712-2	Summary of Revenues (Southern Div.).
712-3	Summary of Revenues (Southern Div.).
712-4	Summary of Revenues (Southern Div.).
712-5	Summary of Revenues (Southern Div.).
712-6	Summary of Revenues (Eastern Div.).
712-7	Summary of Revenues (Eastern Div.).
712-8	Summary of Revenues (Eastern Div.).
712-9	Summary of Revenues (Eastern Div.).
712-10	Summary of Revenues (Western Div.).
712-11	Summary of Revenues (Western Div.).
713	Summary of Revenues (Northern Div.).
713-1	Summary of Revenues (Southern Div.).
713-2	Summary of Revenues (Southern Div.).
713-3	Summary of Revenues (Eastern Div.).
713-4	Summary of Revenues (Eastern Div.).
713-5	Summary of Revenues (Western Div.).

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
716	Payments for Testing-Data Sheet.
717	Terminal Fill Report.
718	Record of Contents.
719-1-2-3	Cable Change Ticket.
721	Report of Charges Entered on Subscribers Accounts.
723	Report of Automobiles and Motor Trucks.
724	Report of Fire Loss.
725	Control of Monthly Billing Values—Misc. Accounts Receivable.
726	Control of Fractional and Misc. Charges & Credits—Misc. Accounts Receivable.

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727	Control of Advance Billing Values—Misc. Accounts Receivable.
728	Summary of Quarterly Billing & Unearned Revenues—Misc. Accounts Receivable.
729	Summary of Semi-Annual Billing & Unearned Revenues—Misc. Accounts Receivable.
730	Summary of Annual Billing & Unearned Revenues—Misc. Accounts Receivable.
731	Summary of Controlling Records—Misc. Accounts Receivable.
733	Acknowledgment of Letter from Subscriber.
734	List of Tax Receipts.
734-1	List of Tax Refunds.
735-A	A-B Toll Message Rate Ticket—Broadway.
736-A	A-B Toll Message Rate Ticket—Eddy.
737-A	A-B Toll Message Rate Ticket—Hemlock.
738-A	A-B Toll Message Rate Ticket—Fairmount.
739-A	A-B Toll Message Rate Ticket—Lakewood.
740-A	A-B Toll Message Rate Ticket—Prospect.
741-A	A-B Toll Message Rate Ticket—Kenmore.
[illegible]-A	A-B Toll Message Rate Ticket—Randolph.
[illegible]-A	A-B Toll Message Rate Ticket—Main.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
744-A	A-B Toll Message Rate Ticket—Garfield.
745-A	A-B Toll Message Rate Ticket—Lincoln.
746-A	A-B Toll Message Rate Ticket—Cherry.
747-A	A-B Toll Message Rate Ticket—Cedar.
748-A	A-B Toll Message Rate Ticket—Lennox.
749-A	A-B Toll Message Rate Ticket—Pennsylvania.
750-A	A-B Toll Message Rate Ticket—Glenville.
751-A	A-B Toll Message Rate Ticket—Central-Erie.
754-A	A-B Toll Message Rate Ticket—Atlantic.

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755	A-B Toll—Two Number Toll—Message Rate Ticket—No Party Line Designation.
759	Summary of Ohio Bell Messages and Report Charges.
760	Trouble Ticket.
765	Commercial—Accounting Memo.
766-1-2	Board and Lodging Voucher.
768	Individual Time Summary—Weekly Payrolls.
769	Individual Time Summary—Semi-Monthly Payrolls.
770	Suspension Memorandum.
771-A	Summary of Toll Service Observations.
772	Report of Conduit and Manhole Added and Removed.
773	Record of Commercial Orders.
774	Daily Report of Commercial Orders Treated.
775	Letterheads—General Manager.
776	Payroll Information for the Preparation of Monthly Report #23.
777-A-1-A-2-A-3A	Estimated Requirements.
778	Numerical Check Sheet.
779	Report of Coin Box Service Inspection.
780	Directory Advertising Copy.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
781-A	Line and Cable Placing Measurements Pole Line Construction Units 1-50.
781-A-1	Line and Cable Placing Measurement Pole Line Construction Units 51-115.
781-A-2	Line and Cable Placing Measurements Pole Line Removals Units 1-50.
781-A-3	Line and Cable Placing Measurements—Pole Line Removals Units 51-115.
781-A-4	Line and Cable Placing Measurements Pole Line Changes.
781-A-5	Line and Cable Placing Measurements Pole Line Repairs.

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781-A-6	Line & Cable Placing Measurements—Pole Line Repairs.
781-A-7	Line & Cable Placing Measurements Aerial Wire Construction.
781-A-8	Line & Cable Placing Measurements Aerial Wire Removal.
781-A-9	Line & Cable Placing Measurements Aerial Wire Changes.
781-A-10	Line & Cable Placing Measurements Aerial Wire Repairs.
781-A-11	Line & Cable Placing Measurements Aerial Cable Construction.
781-A-12	Line & Cable Placing Measurements Aerial Cable Removals.
781-A-13	Line & Cable Placing Measurements Aerial Cable Changes.
781-A-14	Line & Cable Placing Measurements Aerial Cable Repairs.
781-A-15	Line & Cable Placing Measurements U. G. Cable Construction—Units 156-200.
781-A-16	Line & Cable Placing Measurements U. G. Cable Construction—Units 200-282.
781-A-17	Line & Cable Placing Measurements U. G. Cable Removals—Units 156-200.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
781-A-18	Line & Cable Placing Measurements U. G. Cable Removals—Units 200-282.
781-A-19	Line & Cable Placing Measurements U. G. Cable Changes.
781-A-20	Line & Cable Placing Measurements U. G. Cable Repairs.
790	Material Requirements.
791	Statement of Uncollected Toll Charges at Public and Semi-Public Stations.
792	Visitor's Register.
793	Master Routine Assignment Sheet.
798-B	Daily Time Report—Splicing Forces.
799	Central Office Summary of Instructors "A" Observations.
818	Transposition Layout—Tracing Cloth.
818-1	Transposition Layout—Paper.
819	Electrolysis Survey—Note Book Sheet.
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830	A-B Toll Message Rate Ticket—Princeton.
831	A-B Toll Message Rate Ticket—Academy.
832	A-B Toll Message Rate Ticket—Melrose.
835	Summary of Accounts—By Accounting Areas (July to Dec.).
836-A	Monthly Report of Toll Traffic.
837	S. S. Machine Switching—Routine Trouble Record.
838	S. S. Machine Switching Schedule & Summary.
839	S. S. Machine Switching Monthly Summary of Routine Tests.
840	Central Office Summary of Instructors "B" Observations.
841-A	Record of Plant Units.
843	Statement of Cable Pairs in use.
844	Estimate Calculation.
845	Letter Head—Chief Engineer.
846-A	Cable Splicing Measurements—Summary of Completed Work Units.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
850	Local Peg Count "B" Board.
852	Outside Plant Maintenance Schedule Data Sheet.
853	Contract Trimming Results.
854	Tree Inspection.
855	Line Inspection.
856	Outside Plant Maintenance Results.
857	Agreement—Trim Trees and Keep Trimmed.
858	Agreement—Cut & Trim Trees.
859	Prorate Study Summary.
860	Connecting Company Prorate Study.
862	List of Tickets Returned.
[fol. 11830]	
867	Comparison of Revenue Accounts.
867-1	Comparison of Revenue Accounts.
867-2	Comparison of Revenue Accounts.
867-3	Comparison of Revenue Accounts.
877	Summary of Differences Reported by Local Managers.
878	Summary of Differences Reported—Recapitulation.
886	Lunch Room Collections.
887-1	Lunch Room Receipts.
887-2	Lunch Room Receipts.
890	Station and Line Forecast.
893	Memorandum for Voucher.
900	Seventeen Column Ruled Paper.
908	Adjustments and Corrections.
916	Second Sheet Form.
929	Destruction of Records—Request—Large
930	Destruction of Records—Request—Small.
931	Destruction of Records—Certificate.
937	Application and Permit for Use of Plant Facilities.
948	Daily Record of Permanent Lines.
[illegible]	Service Order.
[illegible]	Joint Pole Check.
[illegible]	Cable Trouble Ticket.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
984	Unexpended Balance on Uncompleted Estimates.
985	Job Orders Approved.
986	Job Orders Completed.
988	Drivers Daily Report.
989	Analysis of Toll Business Originated.

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999	Central Office Equipment Schedule.
999-1	Central Office Equipment Schedule.
999-2	Central Office Equipment Schedule.
999-3	Central Office Equipment Schedule.
1000	Rents Payable.
1001	Assignment of Positions—Operator.
1002	Introduction Card.
1005	Traffic Time Card.
1006	Employees Service Record.
1007	Examination—Accident.
1008-A	Employees Service Record.
1009-A	Application for Position.
1010	Designation Strip.
1011-A	Designation Strip—20 Section.
1012	Physical Examination—Women.
1013	Physical History of Employee.
1014	Record of Surety Bond.
1015	Work Order Tag for Use of Installer.
1016-B	Record of Payments.
1018	Pending Accident Disability Case.
1019	Pending Sickness Disability Case.
1020	Leave of Absence Record.
1023	Record of Visits of P. B. X. Instructors.
1024	Record of Concession.
1025	Application for Service.
1026	Rents Payable.
1027	Rents Payable.

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1028	Pay Station Record Card.
1029	Measured Service Record.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
1030	Measured Service Record.
1031	Measured Service Record.
1034	Message Rate Record.
1036	Cable Pairs Record.
1037	P. B. X. Battery and Generator Record.
1038	Leased or P. B. X. Station Cable Pairs Record.
1039	Notice to Subscriber on Repair Call.
1040	Message Register Record.
1040-1	Message Register Record.
1040-2	Message Register Record.
1041	Cable Record Card Cover.
1041-1	Cable Record Card Cover.
1042	Cable Record Card 1-202.
1042-1	Cable Record Card 203-404.
1042-2	Cable Record Card 405-606.
1042-3	Cable Record Card 607-808.
1042-4	Cable Record Card 809-909.
1043	Cable Record Ruled Both Sides.
1043-1	Aerial Cable Record.
1043-2	Aerial Cable Record 102-202.
1043-3	Aerial Cable Record 203-303.
1043-4	Aerial Cable Record 304-404.
1044	Line and Equipment Record.
1045	Record of Agreement.
1046	Garage Parts Record.

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1047	Stock Card—Unit.
1048	Cable History.
1049-A	Party Line Record Card.
1050	Circuit Card Four Party.
1051	Circuit Card Ten Party.
1052	Position Master Card.
1053	Trunk and Cord Card.
1054	No Smoking Sign.
[illegible]	Terminal Card.
[illegible]-1	Cable Record.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
1056-2	Cable Record.
1056-3	Cable Record.
1056-4	Cable Record.
1056-7	Machine Switching Card.
1057-1	PBX Record.
1057-2	PBX Record.
1057-3	PBX Record.
1057-4	PBX Record.
1057-7	Machine Switching Card.
1058-1	PBX Inside Station.
1058-2	PBX Inside Station.
1058-3	PBX Inside Station.
1058-4	PBX Inside Station.
1059-1	PBX Outside Station.
1059-2	PBX Outside Station.
1059-3	PBX Outside Station.
1059-4	PBX Outside Station.
1059-7	PBX Outside Station.

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1060-1	Cable Trouble Record.
1060-2	Cable Trouble Record.
1060-3	Cable Trouble Record.
1060-4	Cable Trouble Record.
1061-1	General Lead and Fuse.
1061-2	Cable Trouble Record Order Card.
1061-3	Cable Trouble Record Order Card.
1061-4	Cable Trouble Record Order Card.
1062-1	Cable Record Order Card—Trouble.
1062-2	Cable Record Order Card—Trouble.
1062-3	Cable Record Order Card—Trouble.
1062-4	Cable Record Order Card—Trouble.
1063-1	Cable Record Order Card—Trouble.
1063-2	Cable Record Order Card—Trouble.
1063-3	Cable Record Order Card—Trouble.
1063-4	Cable Record Order Card—Trouble.
1064	Purchase Record Card.
1065	Record of Trouble on "A" Positions and Local Desks.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
1066	Record of Trouble on Operators Telephone Sets.
1067	Record of Trouble on "B" Positions.
1068-A	Employees Service Record.
1069	Building Pass.
1070	Time Record.
1071	Motor Vehicle Trouble Record.
1072	Garage Time Report.
1073	Employees Reference.

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1074	Proof Card for Printing.
1075	Proof Card for Printing.
1076	A. T. &T. Stock Record.
1077	Stock Card—Lunch Room.
1078	Purchase Record.
1079	Estimate Record.
1080	Partial List of Toll Rates.
1081	Report on Visit.
1084	Connecting Company (Blue) Card.
1085-B	Report of Occupancy of Floor Space.
1086	Report Check in Card.
1087	Report Check in Card.
1088	Stock Record Card.
1089	Fire, Police, Ambulance Card.
1090	Fire, Police, Ambulance Card.
1091	Switchboard Marking Bulletin.
1092	Switchboard Marking Bulletin.
1093	Employees Record Disability.
1094	Postpay Instruction Card (Bell) No. 50 Type.
1096	Employees Service Button Record.
1097	Time Record.
1098	Post Pay Instruction Card (State) No. 50 Type.
1099	Exchange Meter Card.
1100	Post Pay Instruction Card (Bell) No. 7 Type.
1101	Post Pay Instruction Card (State) No. 7 Type.
[illegible]	Carton for Mailing Mouthpieces.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

[fol. 11836]

Form Number	Title
1103	A. T. & T. Stock Card.
1104	Employees Service Record—Dummy (Blue).
1105	Employees Service Record—Dummy (Salman).
1106	Tool Record Card.
1107	PBX Battery and Generator Card.
1108	Private Line Assignments.
1109	Advertising Record.
1110	Circuit Group.
1111	Circuit Changes.
1112	Summary of Messages by Circuit Group.
1113	Employees Address Card.
1114	Price Card.
1115	Individual Tire Record.
1117	Resignation—Dismissed Card.
1118	Toll Line Trouble Record.
1119	Monthly Summary of Toll Line Trouble.
1120	Time Record—Revenue Acct'g. Dept.
1122	Numerical Record—Assignment Dept.
1125	Students Introduction Card.
1126	"B" Supervisors Operations.
1127	"A" Supervisors Operations.
1128	Multiple Jack Marker Check Form No. 3.
1129	"Thank You" Card.
1130	Supplemental Suffix Advice (Copy 1).
1131	Supplemental Suffix Advice (Copy 2).
1132-A	Record of Public Coin Box Account.
1133-A	Record of Semi-Public Coin Box Account.
1134	Request for Applicant's Signature.

[fol. 11837]

1135	Bunch Block Record Card.
1136	Four Party Station Card—Machine Switching Office.
1137	Notification Cards.
1142	Check of Messages by Circuit Groups.
1143	Record of Miscellaneous Billing.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
1145	Invitation Card (Cleveland).
1148	Invitation Card (General).
1150	Final Account Record.
1152	Measured Service Record.
1154	Record of Disability.
1156	Multiple Jack Marker—Superior Office.
1160	Assignment Record Card—Four Party.
1161	Assignment Record Card—Station Card.
1163	Route & Key Record.
1164	Coin Box Record.
1166	Record of Employees Receiving Benefit Fund Payments.
1168	Report of Cross Connections.
1253	Routine Equipment—Test Reports.
1467	Sequence Toll Call List.
1470	Telegrams Charged Back.
1471	Basic Wage Schedule — Operating Employees.
1472	Dummy Stub.
1474	Authorization Card.
1475	List of Disbursements.
1478	Final Account Jacket.
1480	Summary of Collections and Deposits (Original).
1480	Summary of Collections and Deposits (Duplicate).

[fol. 11838]

1480-1	Summary of Collections and Deposits (Original).
1480-1	Summary of Collections and Deposits (Duplicate).
1481	Request for Refund.
1482	Statement.
1484-1-2-3	Difference Report.
1485	Calling Card—Subscribers.
1486-A	Class "C" Card.
1487	Class "A" Card.
1491	Deny Service List.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
1492	Class "B" Non-Payment Notice.
1493	Allowance Voucher.
1494	Daily Collection Report.
1495	Collection Route Sheet.
1495-1	Cover for Collection Route Sheet.
1496	Five Day Notice—Northern Div.
1496-1	Five Day Notice.
1497-1	Final Accounts—Notice to Subscriber.
1497-2	Notice to Subscriber—Final Account.
1498	Letter Head—Div. Plant Supt.—Northern Div.
1500	Letter Head—Supt. of Supplies & Motor Vehicles.
1501	Letter Head—Div. Plant Supt.—Southern Div.
1502	Letter Head—Asst. to President.
1503	Letter Head—Div. Traffic Supt.—Eastern Div.
1504-A	Letter Head—Div. Traffic Supt.—Northern Div.

[fol. 11839]

1505	Letter Head—Div. Traffic Supt.—Southern Div.
1506	Letter Head—Div. Traffic Supt.—Western Div.
1507-A	Monthly Report of Cable Trouble.
1507-B	Monthly Report of Cable Trouble.
1507-C	Monthly Report of Cable Trouble.
1508	Direction for Using PBX.
1601	Application for A. T. & T. Stock.
1602	Notice of Acceptance.
1603	Summary of Agreements.
1608	Change of Address Report.
1609	Special Treatment Form.
2093	Paper Bag Filler "Clean".
2094	Paper Bag Filler "Soiled".

[fol. 11840] The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property

Preliminary Directories:

In order that the many exchanges of The Ohio Bell Telephone Company may properly give both exchange and toll service efficiently and economically at the date of their opening, it is essential that a directory be in the hands of the subscribers of the exchange service and also in the hands of others having toll connections with such exchange. These directories must be edited, compiled, printed and distributed prior to the opening date or the date at which initial service is rendered.

These costs will be incurred in the quarter year period prior to the opening of the individual exchanges. Costs incurred by the company for such directory work have been used as a basis for the following. The figures are based on the number of stations that will be in operation at the opening date of the exchanges. Directories issued after the opening date are not considered in the following calculations:

Quarter Year Period	Stations for Which Preliminary Directory Work is Necessary	Cost of Directory @ $.15 Per Station
1	.....	$ .....
2	2,603	390
3	2,603	390
4	5,206	781
5	7,810	1,171
6	10,412	1,562
7	15,618	2,343
8	23,427	3,514
9	28,633	4,295
10	39,045	5,857
11	54,663	8,199
12	70,282	10,542
13	.....	.....
14	.....	.....
15	.....	.....
16	.....	.....
17	.....	.....
18	.....	.....

The Ohio Bell Telephone Company—Cost of Establishing Business Exchange and Toll Property—Continued

Quarter Year Period	Stations for Which Preliminary Directory Work is Necessary	Cost of Directory @ $.15 Per Station
19	.....	.....
20	.....	.....
Total	260,302	$39,044

[fol. 11841] Plant Maintenance:

When a plant consisting of many elements, such as land, buildings, poles, cable, conduit, wire central office equipment, station equipment, etc., is being constructed, requiring a consideration of the element of time, there will be a certain amount of maintenance necessary on plant completed before the total exchange or toll unit is ready for operation.

Maintenance on property after completion and before the cutting into service must be cared for. The buildings, for example, are completed many months in advance of the service date in order that the central office equipment may be installed and the remainder of the outside plant constructed. Heat, light, other house service expenses and janitor service must be provided. The same may be said about other items of telephone plant; certain expenses will have to be met just as soon as such plant is installed and prior to being cut into service.

These proper and inevitable maintenance costs are arrived at by using appropriate costs applying to The Ohio Bell Telephone Company throughout the State of Ohio, modifying and reducing such costs, however, to apply to a property not in operation.

For such property that is in service, the maintenance costs are taken from the actual experience of the Company.

Toll and Exchange Plant Maintenance	$3,237,710
Average Plant to which Toll and Exchange Plant Maintenance applies	124,872,745
Per Cent of Maintenance to Average Plant (Per Year)	2.59287%
Per Cent of Maintenance to Average Plant (Per Quarter)	.6482%

The Ohio Bell Telephone Company—Cost of Establishing Business Exchange and Toll Property—Continued

The percent of maintenance to average plant, per quarter applies to such property which has been installed and is used in rendering service. For such plant which has been installed but not yet used in operations a conservative allowance has been made as indicated by the figures prepared in connection with this class of expense.

On the succeeding page will be found a calculation setting forth the maintenance charges, by quarter year periods, which would be incurred in reproducing the exchange and toll properties of The Ohio Bell Telephone Company in Ohio.

[Val. 11843] The Ohio Bell Telephone Company

Cost of Establishing Business Exchange and Toll Property

Plant maintenance

Quarter year period (a)	Average plant in place and not in service (b)	Maintenance on plant in place and not in service (c)	Average plant in place and in service (d)	Maintenance on plant in service (e)	Total maintenance $f=-c+e$
1	$2,542,673	$11,586	$.....	$.....	$11,586
2	9,747,277	44,223	.....	.....	44,223
3	20,718,012	93,998	614,612	3,984	97,982
4	38,560,835	182,402	1,946,272	12,616	195,018
5	45,050,945	204,396	3,713,282	24,069	228,465
6	54,236,454	248,793	6,389,406	41,416	290,209
7	65,494,101	297,147	10,280,782	66,316	363,463
8	73,067,197	331,461	15,787,850	102,337	433,798
9	74,046,421	335,949	24,238,767	157,116	493,065
10	65,745,167	298,286	39,642,484	256,963	555,249
11	44,790,774	203,216	68,119,514	441,551	644,767
12	16,910,123	76,721	98,990,970	641,669	718,390
13	5,884,789	25,111	113,792,880	737,606	762,716
14	4,419,454	20,061	117,557,379	762,007	782,068
15	3,798,993	17,213	119,964,610	777,611	794,824
16	3,542,145	16,071	121,360,292	786,657	802,728
17	3,914,804	18,224	122,922,481	796,783	810,007
18	1,745,943	7,921	124,843,094	809,233	817,154
19	1,099,976	4,991	126,123,536	817,533	822,524
20	366,656	1,673	127,403,978	825,833	827,506

[Val. 11843] Station Removal and Changes:

The cost of station removal and changes is obtained by [illegible] the charges from the actual experience of the company. These charges will be incurred in reproducing the property. These costs are incurred through the handling of equipment located on the premises of subscribers, who discontinue service, change service and request rear-

The Ohio Bell Telephone Company—Cost of Establishing Business Exchange and Toll Property—Continued

rangements. This item of expense is incurred in amount as reflected by the number of stations in service.

Station Removals and Changes Expense	$803,210
No. of Stations in Service (Average)	511,766
Average Station Removals and Changes Expense per Average Station (Per Year)	$1.569
Average Station Removals and Changes Expense per Average Station (Per Quarter)	$.3922

Quarter Year Period	Average No. of Stations in Service	Total Station Removals and Changes Expense @ $.3922
1	.....	$ .....
2	.....	.....
3	1,302	511
4	3,905	1,532
5	7,809	3,063
6	16,920	6,636
7	31,236	12,251
8	50,759	19,908
9	84,599	33,180
10	139,261	54,618
11	212,145	83,203
12	309,759	121,487
13	393,055	154,156
14	437,306	171,511
15	463,337	181,721
16	481,559	188,867
17	493,273	193,462
18	501,082	196,524
19	508,891	199,587
20	516,700	202,650

[fol. 11844] Traffic Expense:

From a careful study and analysis of the amount of Traffic Expense which would be incurred in reproducing the property, this item is computed on the basis of the actual expense and in proportion to the stations in service and amount of toll, business handled.

The Ohio Bell Telephone Company—Cost of Establishing Business Exchange and Toll Property—Continued

Traffic Expense	$6,520,350
No. of Stations in Service (Average)	511,766
Traffic Expense per Average Station in Service (Per Year)	$12.74
Traffic Expense per Average Station in Service (Per Quarter)	$ 3.185

Quarter Year Period	Average No. of Stations in Service	Traffic Expense @ $3.185
1		$
2		
3	1,302	4,147
4	3,905	12,437
5	7,809	24,872
6	16,920	53,890

[fol. 11845] Commercial Expense:

The expense for Revenue Accounting, Revenue Collecting, Directory, Pay Station Commissions etc., and excluding Advertising, Canvassing and Sublicensee Relations expense, is computed on the basis of the actual Commercial expense and in proportion to the stations receiving service.

Commercial Expense	$1,396,850
No. of Stations in Service (Average)	511,766
Commercial Expense per Average Station in Service (Per Year)	$2.7294
Commercial Expense per Average Station in Service (Per Quarter)	$.6823

Quarter Year Period	Average No. of Stations in Service	Commercial Expense @ $.6823
1		$
2		
3	1,302	888
4	3,905	2,664
5	7,809	5,328
6	16,920	11,545
7	31,236	21,312
8	50,759	34,633

The Ohio Bell Telephone Company—Cost of Establishing Business Exchange and Toll Property—Continued

Quarter Year Period	Average No. of Stations in Service	Commercial Expense @ 1.6021
9	84,599	$57,722
10	139,261	95,018
11	212,145	144,747
12	309,759	211,349
13	393,055	268,181
14	437,306	298,374
15	463,337	316,135
16	481,559	328,568
17	493,273	336,560
18	501,082	341,888
19	508,891	347,216
20	516,700	352,544

[fol. 11846] Administration:

During the construction of the exchange and toll properties there will be General and Miscellaneous Expense, Traffic Superintendence, Plant Supervision and Commercial Administration expense incident to the other expenses during construction, and just as necessary. No costs charged to construction and included in the inventory and the appraisal of the physical property are included in the following costs. From a careful study and review of such expenses actually incurred by The Ohio Bell Telephone Company it is known that they are in excess of 20% of the direct expenses.

Quarter Year Period	Direct Expenses	Administration @ 20%
1	$11,536	$2,307
2	74,742	14,948
3	146,314	29,263
4	270,360	54,072
5	405,181	81,036
6	535,018	107,004
7	679,663	135,933
8	863,220	172,644
9	1,203,906	240,781
10	1,548,639	309,728
11	2,047,265	409,453
12	2,625,687	525,137

The Ohio Bell Telephone Company—Cost of Establishing Business Exchange and Toll Property—Continued

Quarter Year Period	Direct Expenses	Administration @ 20%
13	$2,668,046	$533,610
14	2,779,564	555,913
15	2,859,692	571,939
16	2,925,943	585,188
17	2,939,997	588,000
18	2,980,406	596,081
19	3,019,038	603,807
20	3,057,284	611,456

[fol. 11847] Uncollectible Revenue:

The item of uncollectible revenue is figured as a function of gross revenues, which in turn is dependent on the number of revenue producing stations. Uncollectibles are therefore figured in proportion to the stations connected with the exchange and toll systems.

In reproducing the business of the company this item should be about $.20 per station per year.

Quarter Year Period	Average No. of Stations in Service	Uncollectible Revenue @ $.05
1		$
2		
3	1,302	65
4	3,905	195
5	7,809	390
6	16,920	846
7	31,236	1,562
8	50,759	2,538
9	84,599	4,230
10	139,261	6,963
11	212,145	10,607
12	309,759	15,488
13	393,055	19,653
14	437,306	21,865
15	463,337	23,167
16	481,559	24,078
17	493,273	24,664
18	501,082	25,054
19	508,891	25,445
20	516,700	25,835

The Ohio Bell Telephone Company—Cost of Establishing Business Exchange and Toll Property—Continued

[fol. 11848] Taxes:

Besides the taxes which are included in the physical property and which have not been considered in connection with this computation, the company also pays personal and real property tax on plant in operation. To meet these taxes the company sets aside periodically a sum, which in its judgment is sufficient to pay such taxes when they are due. In other words it accrues its taxes throughout the year. To simplify the computation of taxes in the following, the accrual basis has been used.

The ratio of taxes actually paid on property, owned by the company as of January 1, 1924, to the property was in excess of 1.19%.

Quarter Year Period	Amount of Property in Service (Excluding Property in Process of Construction)	Tax Accruals @ .2975%
(a)	(b)	(c = b × .002975)
1	$	$
2		
3	614,612	1,828
4	1,946,272	5,790
5	3,713,282	11,047
6	6,389,406	19,008
7	10,230,732	30,436
8	15,787,767	46,969
9	24,238,767	72,110
10	39,642,484	117,936
11	68,119,514	202,656
12	98,990,970	294,496
13	113,792,880	338,534
14	117,557,379	349,733
15	119,964,610	356,895
16	121,360,292	361,047
17	122,922,431	365,694
18	124,843,094	371,406
19	126,123,536	375,215
20	127,403,978	379,023

[Val. 11,[illegible]] Rent:

During the construction of the property, it will be necessary to provide for rents for district, division and general offices of the company. Rents on structures or buildings not owned by the company must be paid considerably in advance of the date that the exchange will open for service. This is necessary in order to permit of the installation of the central office equipment. Rentals for conduit, pole and other supports owned by other companies and used by The Ohio Bell Telephone Company must likewise be considered.

At the present time a considerable amount of property is being rented or leased. The actual costs as applying to operating property has been used as applicable to such property as is being reproduced. The following is a distribution of such expense.

For the year ending June 30, 1925 the company paid rents amounting to $295,250.

Quarter Year Period	Rents Paid for Telephone Offices	Rents Paid for C.P. and Other Supports	Total Rents
1	$ 6,499	$	$ 6,499
2	10,829	319	11,148
3	13,535	1,178	14,713
4	20,571	2,316	22,887
5	22,739	3,366	26,105
6	27,070	4,296	31,366
7	33,469	5,102	38,571
8	44,402	5,783	50,185
9	55,764	6,344	62,108
10	65,512	6,821	72,333
11	65,513	7,165	72,678
12	65,512	7,364	72,876
13	65,512	7,605	73,117
14	65,513	7,849	73,362
15	65,512	7,984	73,496
16	65,513	8,076	73,589
17	65,512	8,345	73,857
18	65,513	8,198	73,711
19	65,512	8,242	73,754
20	65,513	8,281	73,794

The Ohio Bell Telephone Company—Cost of Establishing Business Exchange and Toll Property—Continued

[fol. 11850] Depreciation of Plant and Equipment:

The amount for Depreciation of Plant and Equipment and Amortization of Landed Capital is obtained by taking the weighted annual rate and applying it to the average plant and equipment in service. Such plant which is not yet in service, but which is installed, must have provision made in a financial way to meet municipal requirements, storm ravages, fires, and other contingencies.

The following requirements for depreciation and amortization are computed in accordance with the above.

Weighted rate, % per annum	5.56%
Weighted rate, % per quarter	1.39%

These rates apply to property in operation or service. For such property which has been constructed but not yet in service a conservative allowance has been made as indicated below.

Quarter year period (a)	Average plant in service (b)	Depreciation of plant and equipment on plant in service (c)	Average plant constructed but not in service (d)	Depreciation of plant and equipment not in service (e)	Total depreciation of plant and equipment f=e+c
1	$.....	$.....	$2,542,673	$16,444	$16,444
2	.....	.....	9,747,277	101,872	101,872
3	614,312	8,543	20,718,012	215,467	224,010
4	1,946,272	27,053	33,590,835	349,345	376,398
5	3,713,282	51,615	45,050,945	468,530	520,145
6	6,389,406	88,813	54,836,454	570,299	659,112
7	10,230,732	142,207	65,494,101	681,139	823,346
8	15,787,850	219,451	73,057,197	759,795	979,246
9	24,238,767	336,919	74,046,421	770,083	1,107,002
10	39,642,484	551,031	65,745,167	683,750	1,234,781
11	68,119,514	946,861	44,790,774	465,824	1,412,685
12	98,990,970	1,375,974	16,910,123	175,865	1,551,839
13	113,792,880	1,581,721	5,534,789	57,562	1,639,283
14	117,557,379	1,634,048	4,419,454	45,962	1,680,010
15	119,964,610	1,667,506	3,793,993	39,458	1,706,966
16	121,360,292	1,686,908	3,542,145	36,838	1,723,746
17	122,922,431	1,708,622	2,914,894	30,314	1,738,936
18	124,843,094	1,735,319	1,745,948	18,158	1,753,477
19	126,128,536	1,753,117	1,099,976	11,440	1,764,557
20	127,408,978	1,770,915	368,656	3,834	1,774,749

[fol. 11851] Operating Revenues:

It is sought to determine the costs incident to reproducing the exchange and toll business of The Ohio Bell Telephone Company.

The Ohio Bell Telephone Company—Cost of Establishing Business Exchange and Toll Property—Continued

This cost is computed as the amount per quarter by which, during reproduction, the properties fall short of earning at the rate of 8% per annum.

The amount of expenses which must be earned before any profit may be made, is	$23,848,700
The amount necessary to pay 8% return at the end of Reproduction is	$12,412,989
Total exchange and toll revenue required to pay expenses and yield an 8% return	$36,261,689

The first revenue will be collected for toll and exchange service in the third quarter. Thereafter revenues will be collected as follows:

No. of Station- as of June 30, 1925	520,604
Revenue per Station required to Yield 8% Return (Per Year)	$69.653+
Revenue per Station required to Yield 8% Return (Per Quarter)	$17.41 +

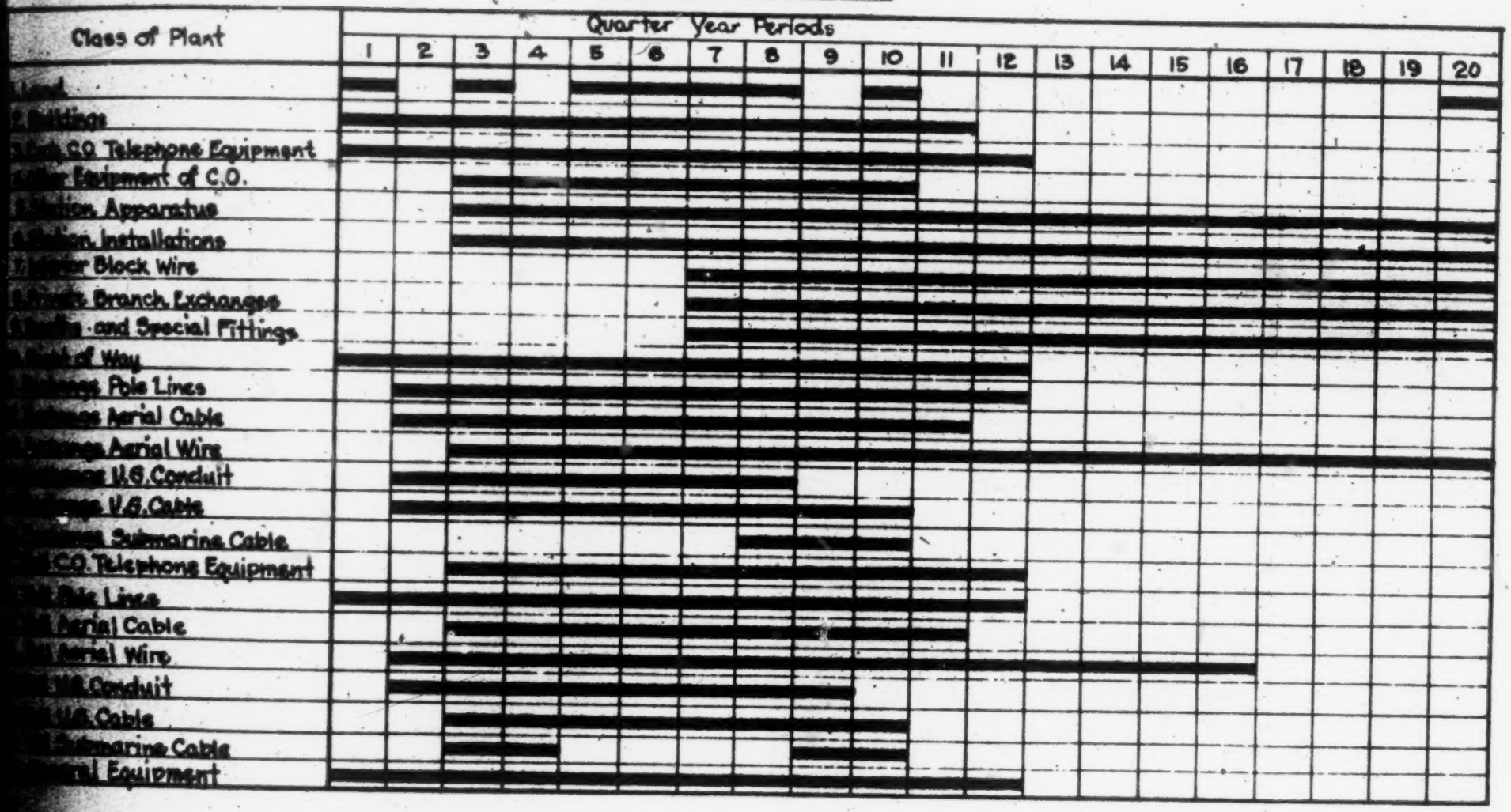
Quarter Year Period	Average No. of Service in Service	Exch. & Toll Revenue Required @ $17.41+
1		$
2		
3	1,302	22,672
4	3,905	67,999
5	7,809	135,980
6	16,920	294,633
7	31,236	543,921
8	50,759	883,880
9	84,599	1,473,145
10	139,261	2,424,989
11	212,145	3,694,138
12	309,759	5,393,917
13	393,055	6,844,373
14	437,306	7,614,927
15	463,337	8,068,212
16	481,559	8,385,517
17	493,273	8,589,496
18	501,082	8,725,476
19	508,891	8,861,456
20	516,700	8,997,437

(Here follows 1 photo, folio 11852)

THE OHIO BELL TELEPHONE COMPANY

CHART SHOWING TIME REQUIRED TO BUILD THE

EXCHANGE & TOLL PLANT



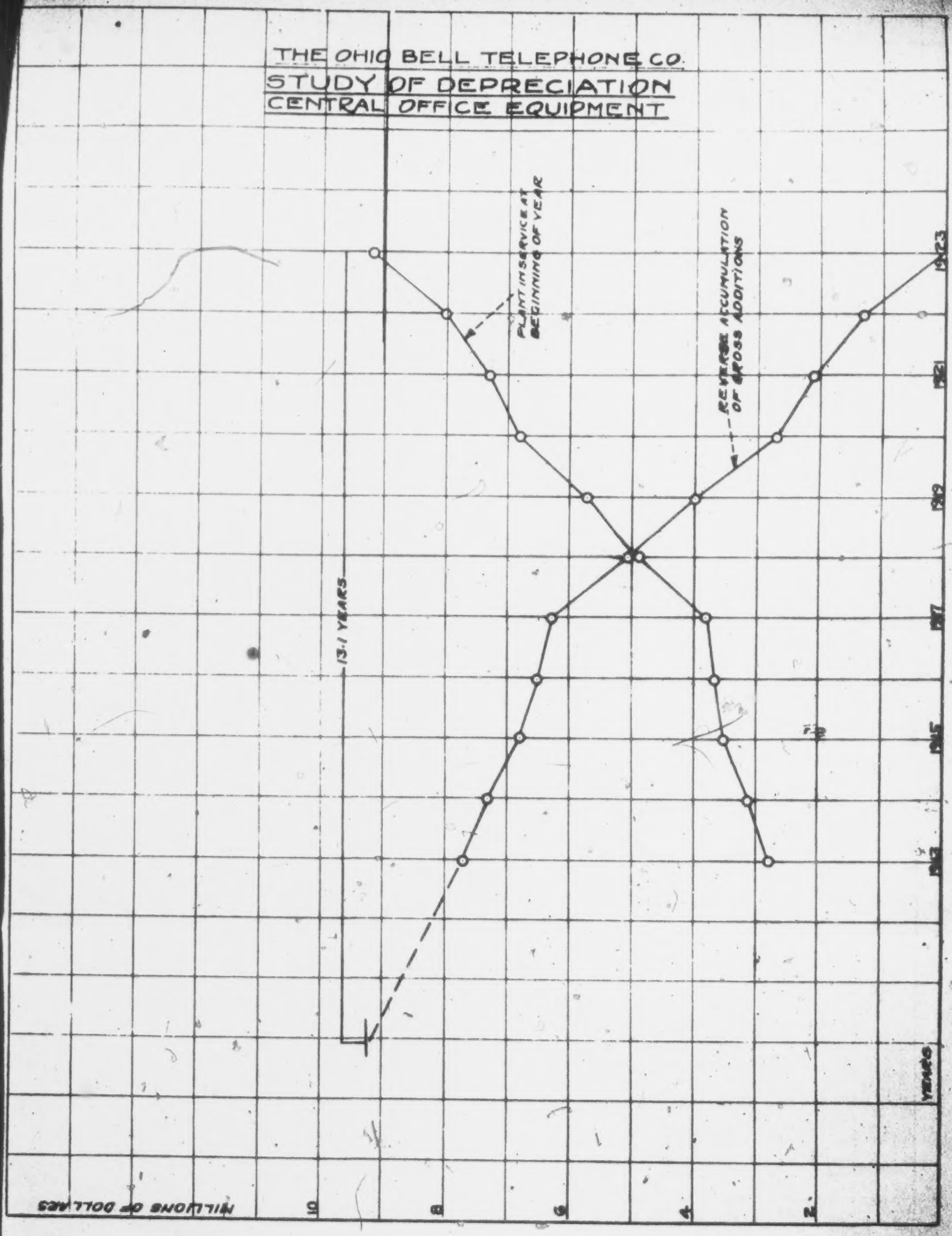
[Sol. 11853] COMPANY WIDE CASE—SCHEDULES EXHIBIT 4

The Ohio Bell Telephone Company

Annual Rate of Depreciation

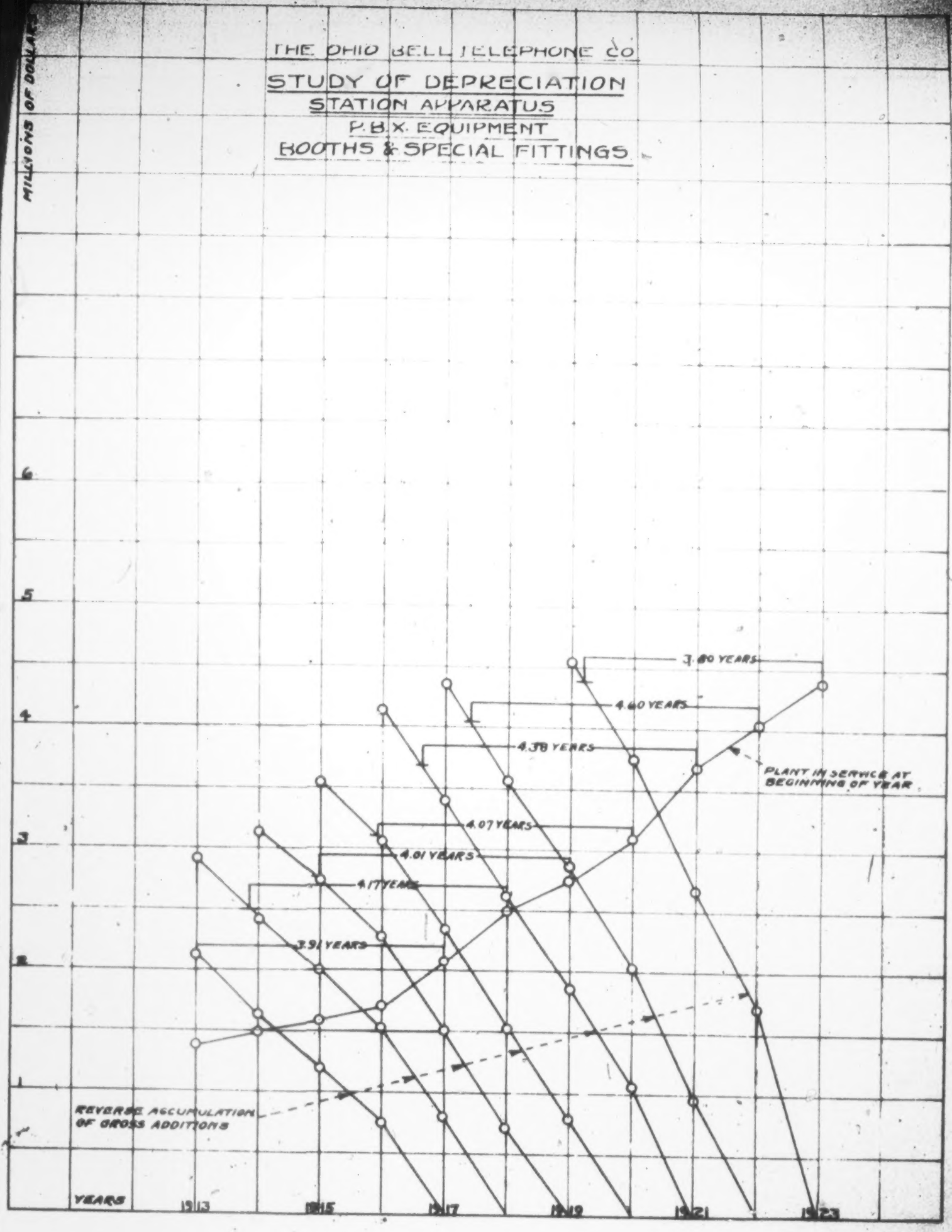
For Each Class of Plant and Equipment

	Class of plant	Life in years (a)	% net salvage (b)	% not loss 100%—col. b (c)	% annual rate col. c ÷ col. a (d)
1.	Buildings—Fireproof	25	37	63	2.5
2.	Non Fireproof	22	35	65	3
3.	Average	24.3	36.8	63.2	2.6
4.	Central Office Equipment	10	17	83	8
5.	Station Apparatus	4.5	65	35	8
6.	Station Installations	7	0	100	2.8 (14)
7.	Interior Block Wire	10	0	100	2 (10)
8.	Private Branch Exchanges	7	45	55	8
9.	Booths & Special Fittings	11	10	90	8
10.	Exch. Pole Lines—City	10	0	100	10
11.	Rural	12.5	0	100	8
12.	Average	10.6	0	100	9.4
13.	Exch. Aerial Cable	13	28	72	5.5
14.	Exch. Aerial Wire—Copper	12	30	70	6
15.	Iron-City	9	−15	115	13
16.	Iron-Rural	10	−15	115	11
17.	Covered-Line	6	5	95	15
18.	Covered-Drop	6	5	95	3 (15)
19.	Average	11	0	100	9 (14)
20.	Exch. U. G. Conduit—Main	50	0	100	2
21.	Subsidiary	16	0	100	6
22.	Average	42.6	0	100	2.4
23.	Exch. U. G. Cable—Main	20	40	60	3
24.	Subsidiary	14	22	78	5.5
25.	Average	18.3	36	64	3.5
26.	Exch. Submarine Cable	10	0	100	10
27.	Toll Pole Lines	16	0	100	6
28.	Toll Aerial Cable	14	28	72	5
29.	Toll Aerial Wire—Copper	20	30	70	3.5
30.	Iron	13	−15	115	9
31.	Load Coils	20	0	100	5
32.	Average	18.8	25	75	4
33.	Toll U. G. Conduit	50	0	100	2
34.	Toll U. G. Cable—Cable	25	38	62	2.5
35.	Load Coils	20	0	100	5
36.	Average	25	38	62	2.5
37.	Toll Submarine Cable	10	0	100	10
38.	Exch. Right of Way	15	0	100	6
39.	Toll Right of Way	33	0	100	3
40.	Office Furniture & Fixtures	10	0	100	10


THE OHIO BELL TELEPHONE CO.
STUDY OF DEPRECIATION
CENTRAL OFFICE EQUIPMENT
PLANT IN SERVICE AT BEGINNING OF YEAR
RESERVE ACCUMULATION OF GROSS ADDITIONS
13.1 YEARS
MILLIONS OF DOLLARS
YEARS
1923
1921
1919
1917
1915
1913
11854

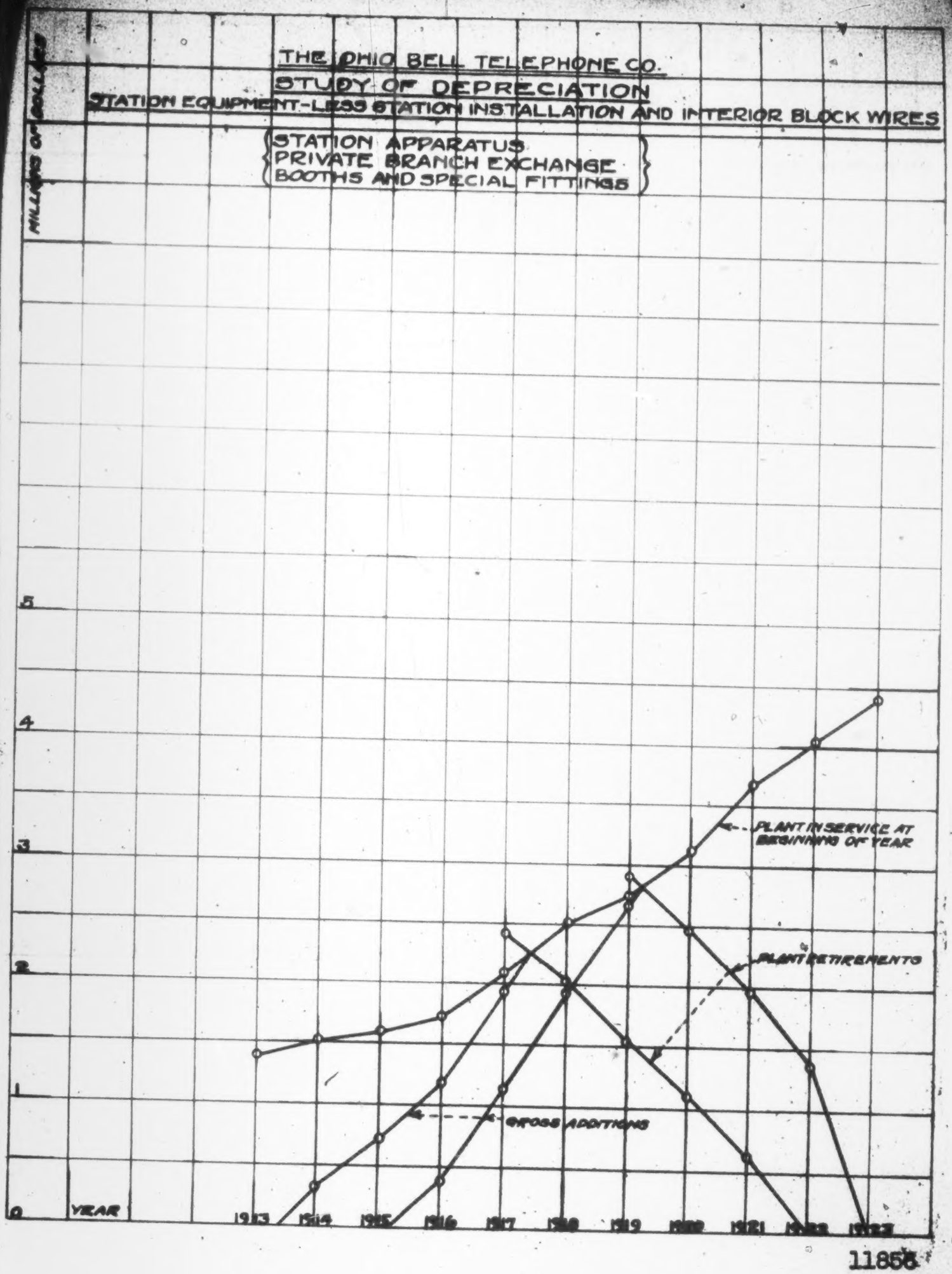
THE OHIO BELL TELEPHONE CO

STUDY OF DEPRECIATION
STATION APPARATUS
P.B.X. EQUIPMENT
BOOTHS & SPECIAL FITTINGS



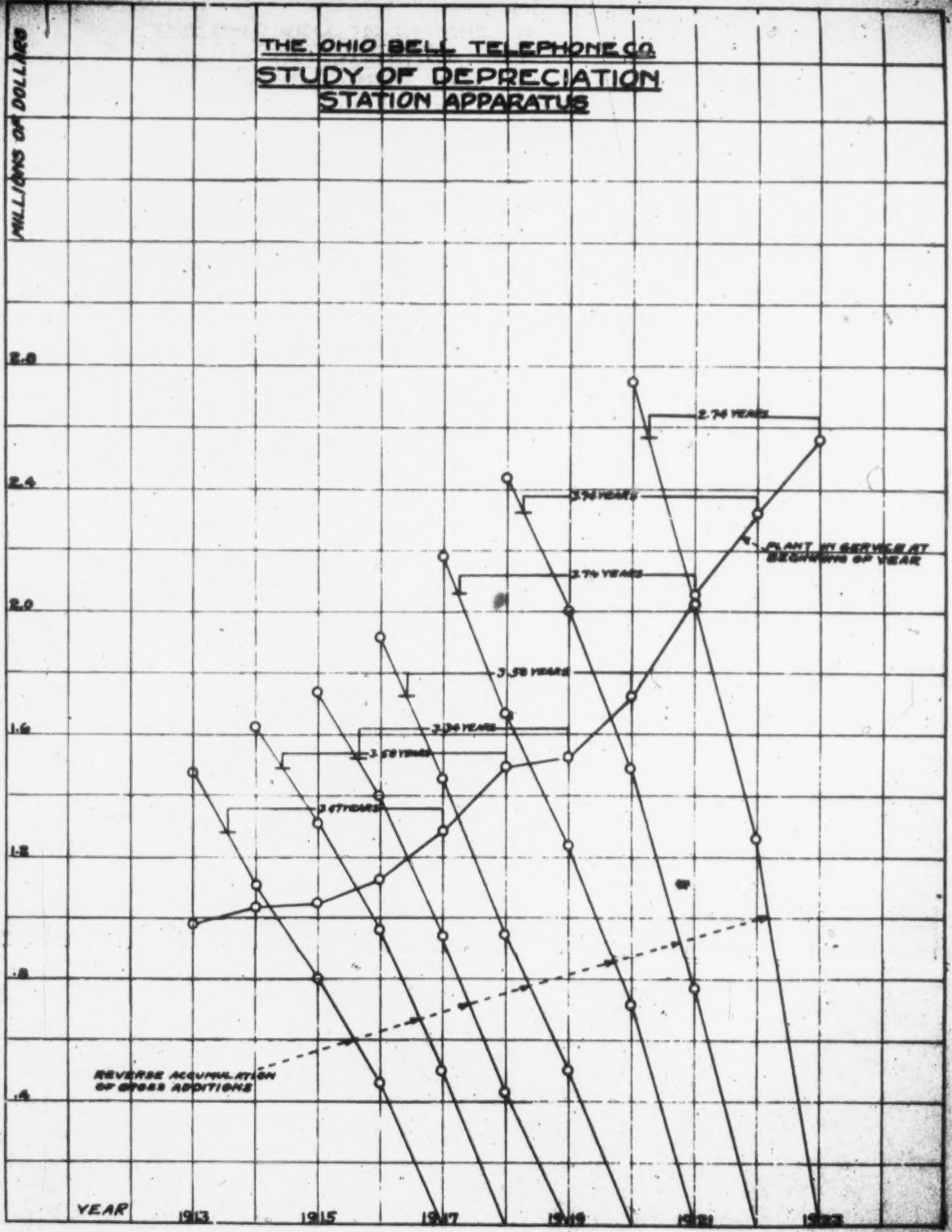
11855

COMPANY WIDE CASE-SCHNEIDER EXHIBIT No. 7



11858

COMPANY WIDE CASE-SCHNEIDER EXHIBIT No. 8

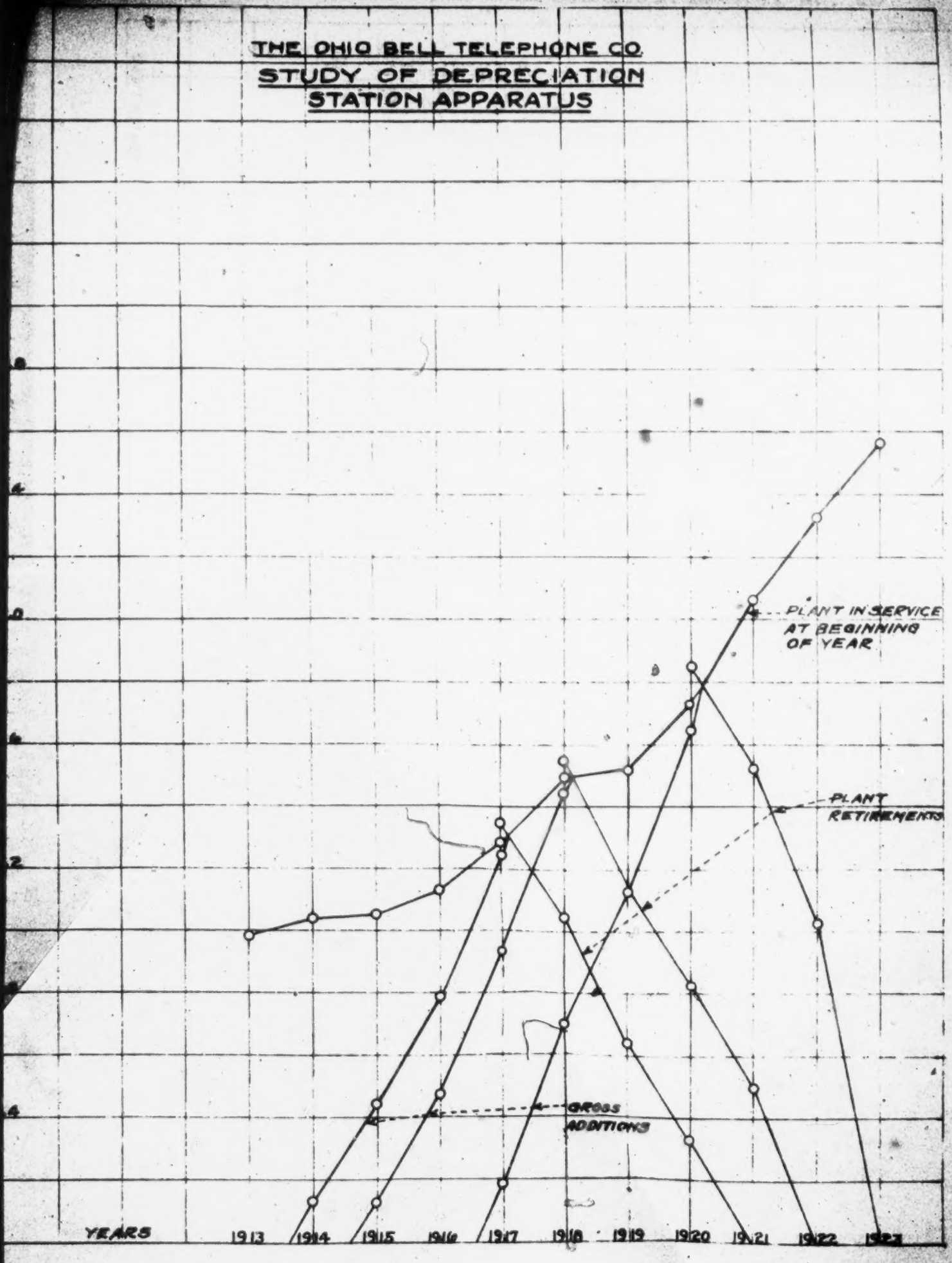


11857

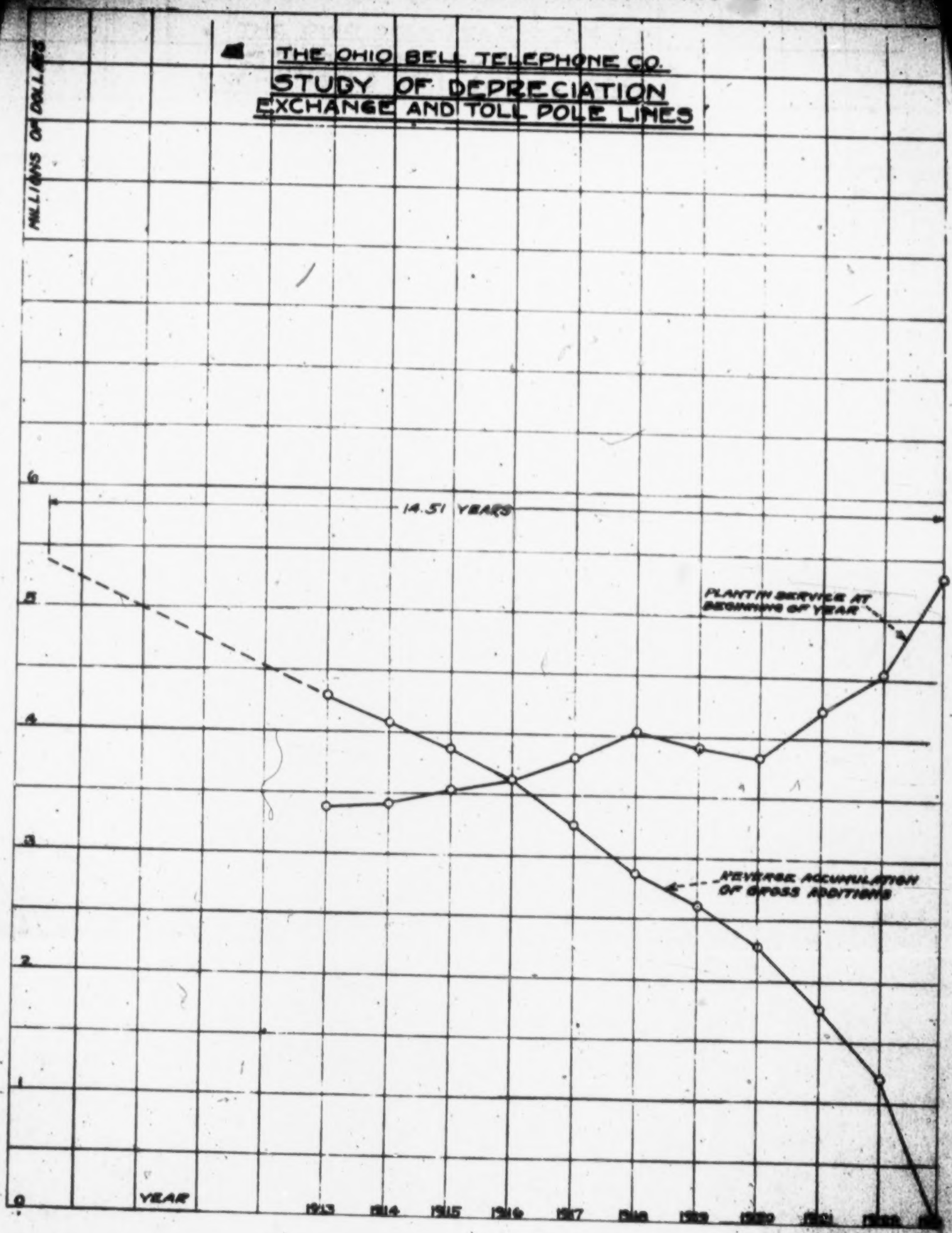
THE OHIO BELL TELEPHONE CO.

STUDY OF DEPRECIATION

STATION APPARATUS



COMPANY WIDE CASE-SCHNEIDER EXHIBIT No. 10



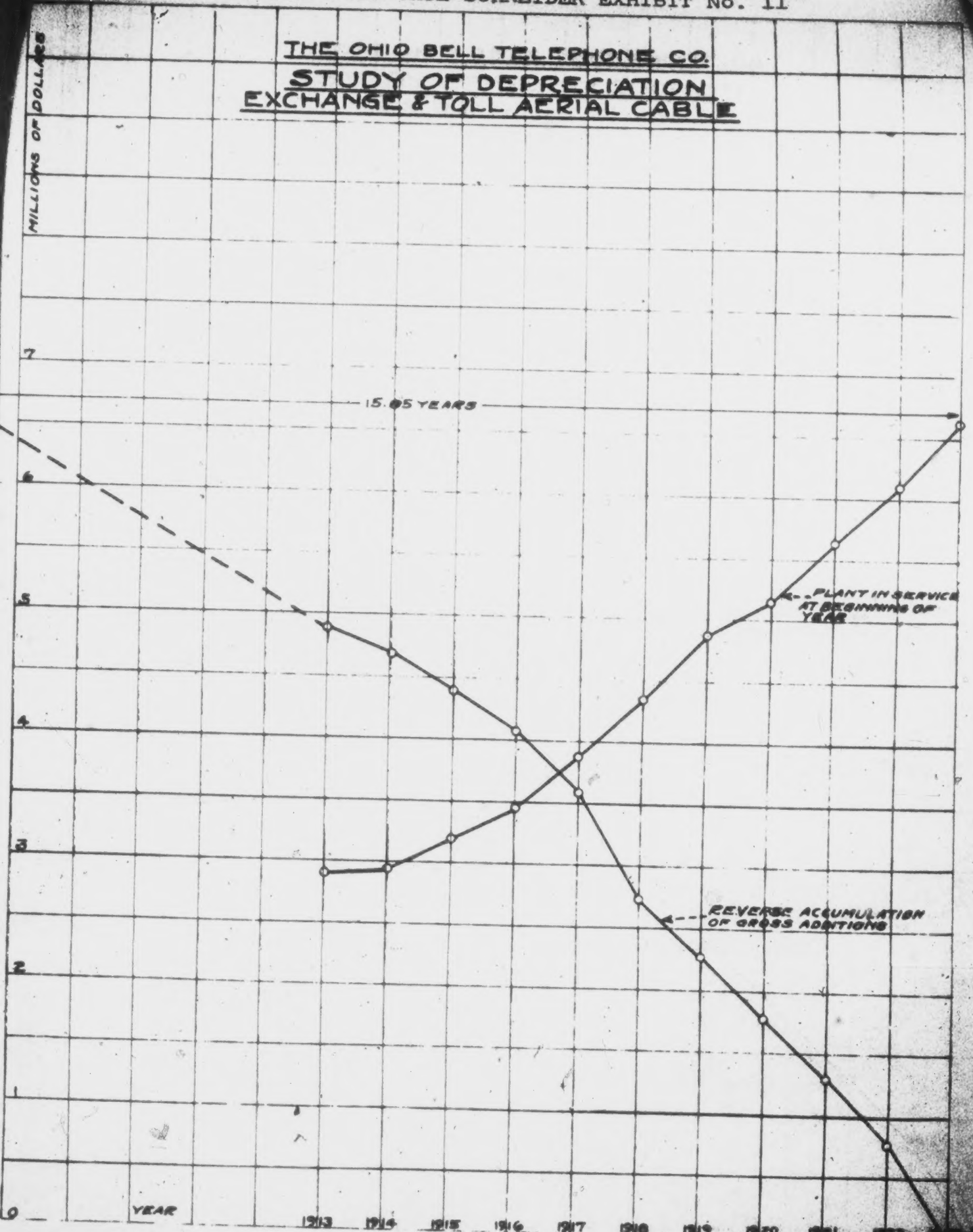
11859

COMPANY WIDE CASE-SCHNEIDER EXHIBIT No. 11

THE OHIO BELL TELEPHONE CO.

STUDY OF DEPRECIATION

EXCHANGE & TOLL AERIAL CABLE



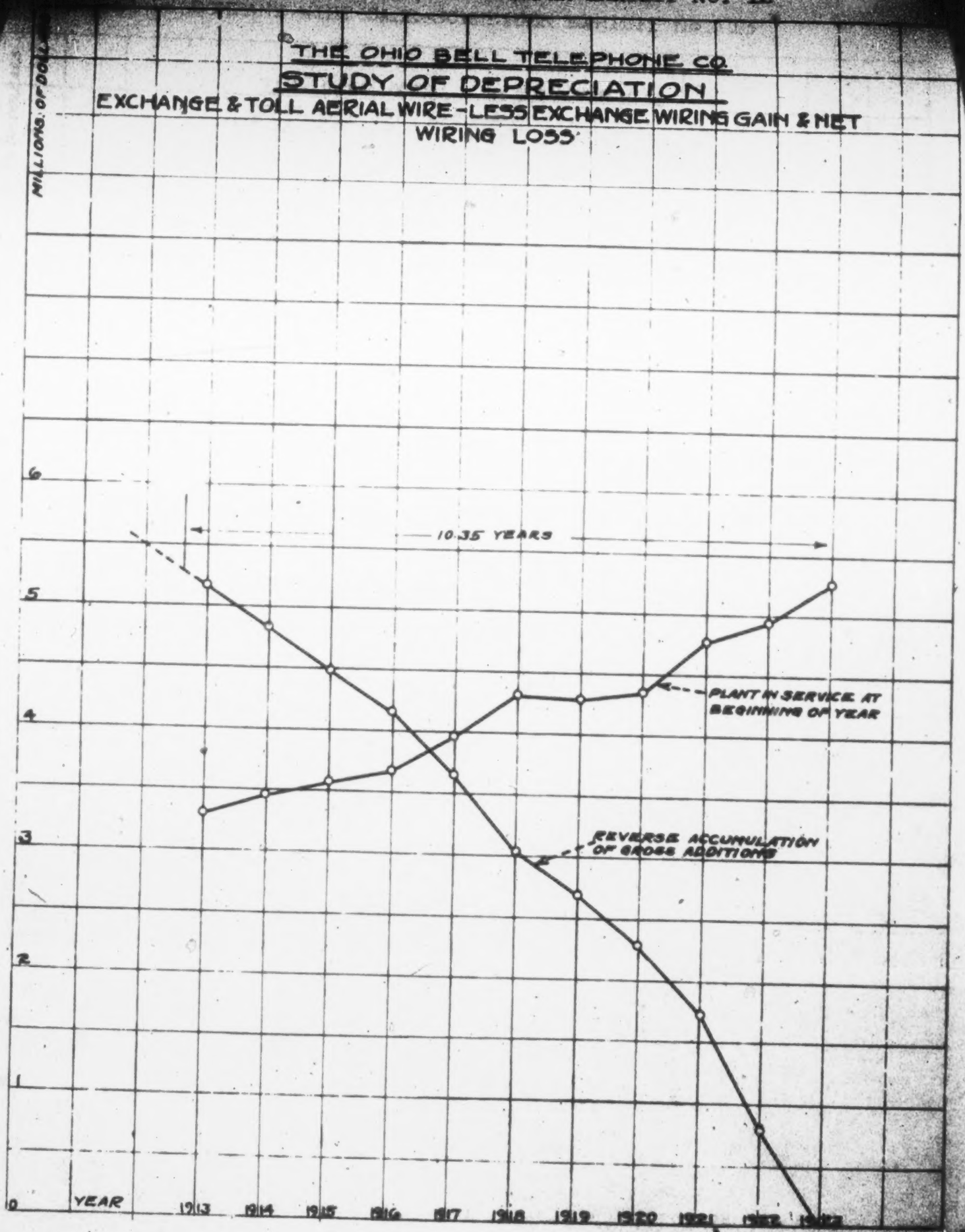
11860

COMPANY WIDE CASE-SCHNEIDER EXHIBIT No. 12

THE OHIO BELL TELEPHONE CO.

STUDY OF DEPRECIATION

EXCHANGE & TOLL AERIAL WIRE - LESS EXCHANGE WIRING GAIN & NET WIRING LOSS



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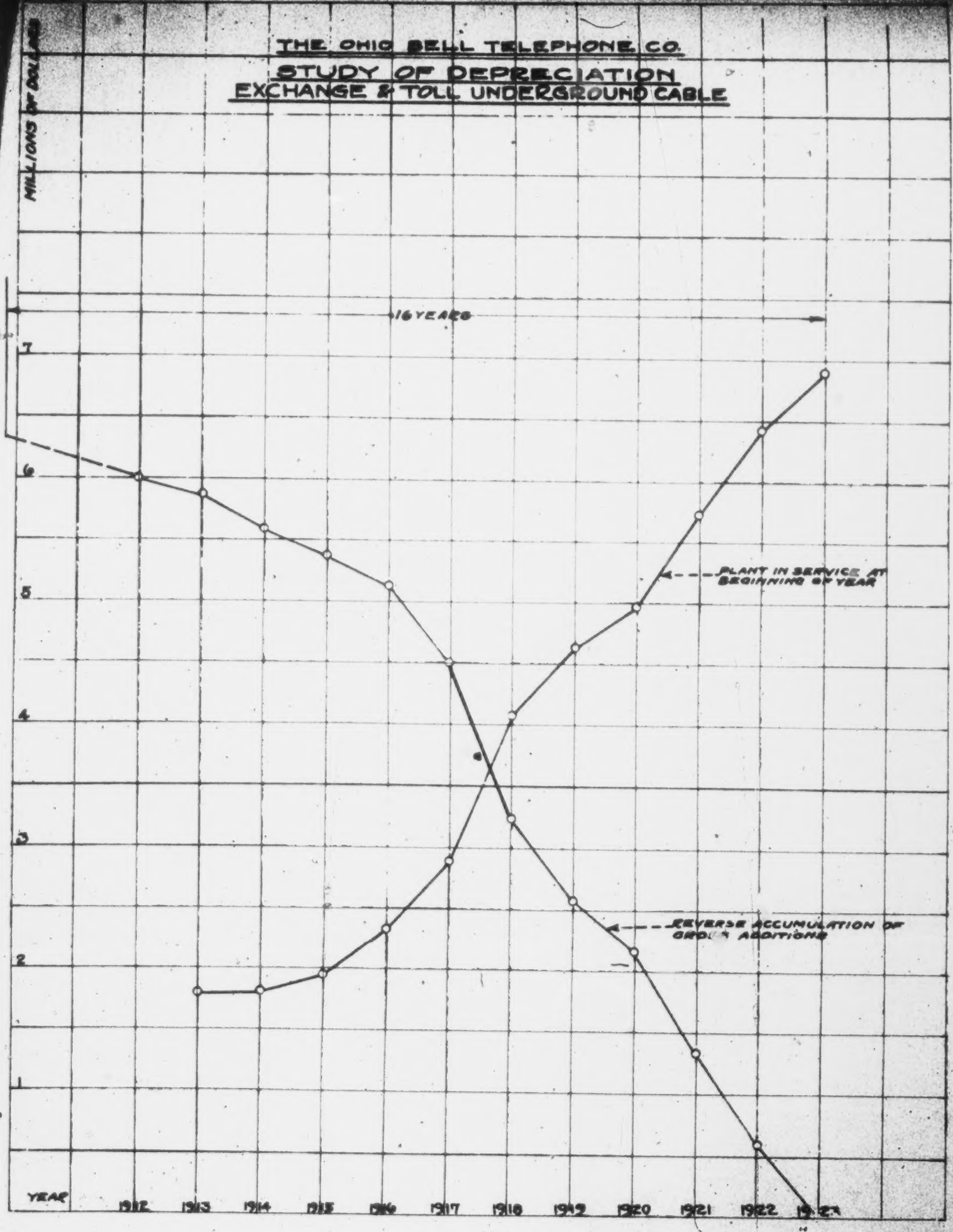
THE OHIO BELL TELEPHONE CO.

STUDY OF DEPRECIATION
EXCHANGE & TOLL UNDERGROUND CABLE



11862

COMPANY WIDE CASE—SCHNEIDER EXHIBIT No. 20

The Ohio State Telephone Company

Cleveland Appraisal—April 1, 1914

Account No.	A Labor & Mat'l. in Place	B Engineering & Superintendence	C Legal Exp. during Const.	D Administration & Supervision	E Contingencies	F Omissions & Oversights	G Total (A+B+C+D+E+F)	H Int. during Const. Based on G	I Taxes & Ins. during Const. Based on G	J (G+H+I) Cost of Reproduction	K % Relation J to
[illegible] Right of Way	250,000.00	.....	.....	.....	.....	.....	250,000.00	9,885.36	3,250.00	263,135.36	105.2
[illegible] Land	378,395.00	7,567.90	7,567.90	.....	.....	.....	393,530.80	28,788.03	7,088.62	429,357.45	113.4
[illegible] Buildings	244,364.33	4,947.50	.....	3,631.00	.....	.....	252,942.83	13,697.50	4,679.44	271,319.77	116.0
[illegible] C. O. Equipment	404,834.88	8,096.69	8,096.68	10,120.88	.....	12,145.04	443,294.17	15,914.64	7,757.65	466,966.46	115.3
[illegible] Station Equipment	287,655.89	5,753.11	5,753.11	7,191.40	8,629.67	14,382.78	329,365.96	5,216.04	2,964.29	337,546.29	117.3
[illegible] Private Branch Exchanges	91,968.94	1,839.39	1,839.36	2,299.23	2,759.08	4,598.44	105,304.44	1,667.44	947.74	107,919.62	117.3
[illegible] Exchange Pole Lines	401,820.33	20,091.02	8,036.40	10,045.51	20,091.02	20,091.02	480,175.30	15,589.27	6,242.28	502,006.85	124.9
[illegible] Exchange Aerial Cable	278,308.34	13,915.42	5,566.15	6,957.72	13,915.42	13,915.42	332,578.47	9,096.17	3,891.17	345,565.81	124.2
[illegible] Exchange Aerial Wire	291,446.47	14,572.32	5,828.93	7,286.16	14,572.32	14,572.32	348,278.52	6,308.20	3,482.79	358,069.51	122.8
[illegible] Exchange U. G. Conduit	669,935.61	33,496.79	13,398.69	16,748.39	33,496.79	33,496.78	800,573.05	29,031.10	12,008.60	841,612.75	125.6
[illegible] Exchange U. G. Cable	649,064.90	32,453.26	12,981.30	16,226.62	32,453.26	32,453.26	775,632.60	19,971.12	10,548.60	806,152.32	124.2
Total	3,947,794.69	142,733.40	69,068.52	80,506.91	125,917.56	145,655.06	4,511,676.14	155,164.87	62,811.18	4,729,652.19	
[illegible] Furniture & Fixtures	21,081.47	.....	.....	527.04	.....	1,054.07	22,662.58	1,430.58	398.86	24,492.02	
[illegible] Stable & Garage Equip	18,762.35	.....	.....	469.06	.....	938.12	20,169.53	1,273.19	354.98	21,797.70	
[illegible] Tools	6,479.19	.....	.....	161.98	.....	323.96	6,965.13	439.67	122.59	7,527.39	
Total	3,994,117.70	142,733.40	69,068.52	81,664.99	125,917.56	147,971.21	4,561,473.38	158,308.31	63,687.61	4,783,469.30	
% Relation to Total Column A	.....	3.57%	1.73%	2.05%	3.15%	3.70%	.....	3.96%	1.59%	119.75%	
Preliminary Costs	.....	50,000.00	28,000.00	.....	.....	.....	.....	.....	.....	.....	
% Relation Prel. Costs to Total Column J	.....	1.05	.59	.....	.....	.....	.....	.....	.....	.....	

% Relation, Total Construction Overhead Costs (Totals Columns B, C, D, E, F, H and I) To Direct Construction Costs (Total Column A) ..... = 19.75%

Total Physical Property (Exclusive of Working Capital and Supplies (Column J) = ... 5,148,969.30

Working Capital including Supplies 151,552.15

Total Physical Property and Working Capital 5,300,521.45

Cost of Establishing Business ..... 551,971.55 % Rel. to Total Column J = 11.54%

Cost of E. B. in Preliminary Costs ..... 77,244.32 " " " " " " = 1.61

Total Cost of Establishing Business ..... 629,215.87 " " " " " " = 13.15 629,215.87

% Relation Cost of Establishing Business to Total Physical Property (Column J) 13.15

Total Columa A .....

" " B .....

" " C .....

" " D .....

" " E .....

" " F .....

" " H .....

" " I .....

" Cols. B, C, D, E, F, H, I .....

Total Column J .....

Prelim. Costs { Engineering ..... Legal ..... Financial .....

Total Preliminary Costs .....

Cost of Est. Bus .....

COMPANY WIDE CASE—SCHNEIDER EXHIBIT No. 20

The Ohio State Telephone Company

Cleveland Appraisal—April 1, 1914

A	B	C	D	E	F	G	H	I	J (G+H+I)	K		
Labor & Mat'l. in Place	Engineering & Superintendence	Legal Exp. during Const.	Administration & Supervision	Contingencies	Omissions & Oversights	Total (A+B+C+ D+E+F)	Int. during Const. Based on G	Taxes & Ins. during Const. Based on G	Cost of Reproduction	% Relation J to A	Financial	Total
250,000.00	.....	.....	.....	.....	.....	250,000.00	9,885.36	3,250.00	263,135.36	105.25		
378,395.00	7,567.90	7,567.90	.....	.....	.....	393,530.80	28,788.03	7,038.62	429,357.45	113.47		
244,264.33	4,947.50	.....	3,631.00	.....	.....	252,942.83	13,697.50	4,679.44	271,319.77	116.62		
404,334.88	8,096.69	8,096.68	10,120.88	.....	12,145.04	443,294.17	15,914.64	7,757.65	466,966.46	115.35		
287,655.89	5,753.11	5,753.11	7,191.40	8,629.67	14,382.78	329,365.96	5,216.04	2,964.29	337,546.29	117.34		
91,968.94	1,839.39	1,839.36	2,299.23	2,759.08	4,598.44	105,304.44	1,667.44	947.74	107,919.62	117.34		
401,220.33	20,091.02	8,036.40	10,045.51	20,091.02	20,091.02	480,175.30	15,589.27	6,242.28	502,006.85	124.93		
278,308.34	13,915.42	5,566.15	6,957.72	13,915.42	13,915.42	332,578.47	9,096.17	3,891.17	345,565.81	124.17		
291,446.47	14,572.32	5,828.93	7,286.16	14,572.32	14,572.32	348,278.52	6,308.20	3,482.79	358,069.51	122.86		
669,935.61	33,496.79	13,398.69	16,748.39	33,496.79	33,496.78	800,573.05	29,031.10	12,008.60	841,612.75	125.63		
649,064.90	32,453.26	12,981.30	16,226.62	32,453.26	32,453.26	775,632.60	19,971.12	10,548.60	806,152.32	124.20		
3,947,794.69	142,733.40	69,068.52	80,506.91	125,917.56	145,655.06	4,511,676.14	155,164.87	62,811.18	4,729,652.19			
21,081.47	.....	.....	527.04	.....	1,054.07	22,662.58	1,430.58	398.86	24,492.02			
18,762.35	.....	.....	469.06	.....	938.12	20,169.53	1,273.19	354.98	21,797.70			
6,479.19	.....	.....	161.98	.....	323.96	6,965.13	439.67	122.59	7,527.39			
3,994,117.70	142,733.40	69,068.52	81,664.99	125,917.56	147,971.21	4,561,473.38	158,308.31	63,687.61	4,783,469.30			4,783,469.30
.....	3.57%	1.73%	2.05%	3.15%	3.70%	.....	3.96%	1.59%	119.75%			
.....	50,000.00	28,000.00	.....	.....	.....	.....	.....	.....	.....		287,500.00	365,500.00
.....	1.05	.59	.....	.....	.....	.....	.....	.....	.....		6.01	7.65

sts (Totals Columns B, C, D, E, F, H and I) To Direct Construction Costs (Total Column A) ..... = 19.75%

g Capital and Supplies (Column J) = ... 5,148,969.30

..... 151,552.15

Capital 5,300,521.45

..... 551,971.55 % Rel. to Total Column J = 11.54%

..... 77,244.32 " " " " " " = 1.61

..... 629,215.87 " " " " " " = 13.15 629,215.87

Total Physical Property (Column J) 13.15

		% Rel. to Col. A
Total Column A	3,994,117.70	100.00
" " B	142,733.40	3.57
" " C	69,068.52	1.73
" " D	81,764.99	2.05
" " E	125,917.56	3.15
" " F	147,971.21	3.70
" " H	158,308.31	3.96
" " I	63,687.61	1.59
" Cols. B, C, D, E, F, H, I	789,451.60	19.75

		% Rel. to Col. J
Total Column J	4,783,469.30	100.00
Prelim. Costs Engineering	50,000.00	1.05
Prelim. Costs Legal	28,000.00	.59
Prelim. Costs Financial	287,500.00	6.01
Total Preliminary Costs	365,500.00	7.65
Cost of Est. Bus	629,215.87	13.15

[Id. 11894]

COMPANY WIDE CASE, SCHEDULED EXHIBIT No. 21

The Ohio Bell Telephone Company

Annual Rate of Depreciation

For Each Class of Plant and Equipment

Class of Plant	Life in years (a)	% net salvage (b)	% net loss 100% − (b) (c)	% extr. repairs (d)	% annual rate (c) + (a) + (d) (e)
Buildings—750 Huron Road	Special	Special	Special	...	2.3
" except 750 Huron Road	25	20	80	...	3.2
C.O.E.—Manual	9.5	5	95	...	10
Dial	16	5	95	...	5.9
Portable	9.5	5	95	...	10
Other Equipment of Central Office	10	25	75	...	7.5
Station Apparatus	4.5	65	35	...	7.8
Private Branch Exchanges	6.5	40	60	...	9.2
Booths and Special Fittings	14	23	77	...	5.5
Exchange Pole Lines	14	5	105	0.1	7.6
Exchange Aerial Cable	15	13	87	0.1	5.9
Exchange Aerial Wire Lines	13	20	120	0.4	9.6
Exchange U.G. Cond.—Main	50	...	100	...	2
Subsidiary	25	...	100	...	4
Exchange U.G. Cable	20	16	84	...	4.2
Exchange Submarine Cable	15	...	100	...	6.7
Toll Pole Lines	16	3	103	0.4	6.8
Toll Aerial Cable	20	15	85	...	4.3
Toll Aerial Wire	20	20	80	0.5	4.5
Toll U.G. Conduit	50	...	100	...	2
Toll U.G. Cable	25	18	82	...	3.3
Toll Submarine Cable	15	...	100	...	6.7
Exchange Right-of-Way	30	...	100	...	3.3
Toll Right-of-Way	40	...	100	...	2.5
Office Furniture & Fixtures	11	15	85	...	7.7

WCS:N
1-24-30

[fol. 11865] COMPANY WIDE CASE, STEPHENS EXHIBIT No. 1

The Ohio Bell Telephone Company

List of Exchanges Where Dual Central Offices Were Located and Where Dual Service Was Given Prior to Unification

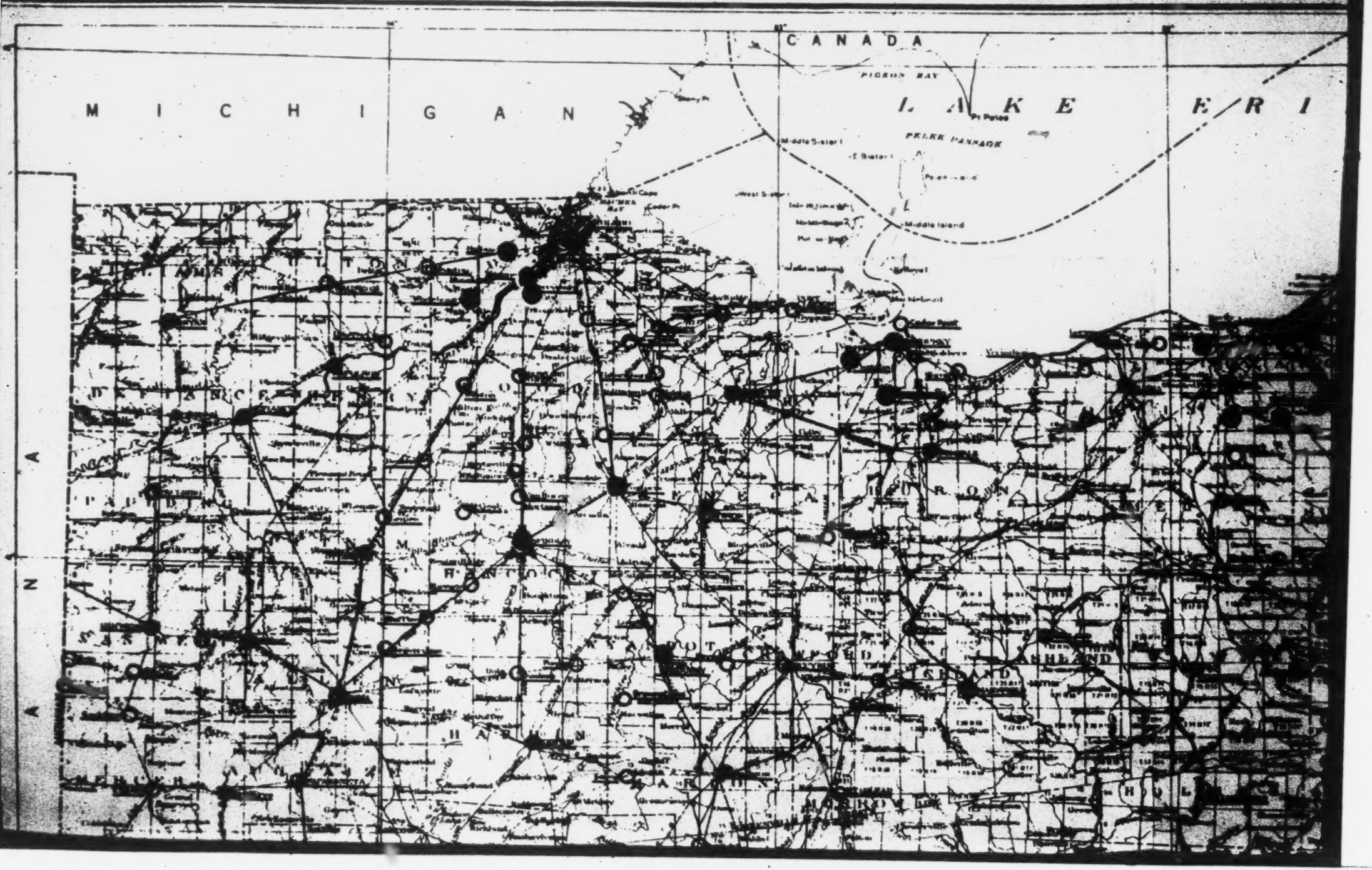
Akron	As a result of consolidation of C. U. T. Co. & Ohio State Tel. Co.
Alliance	"
Barberton	"
Canal Winchester	"
Canton	"
Centerville	"
Columbus-Linden	"
Cuyahoga Falls	"
Dayton	"
Dresden	"
Findlay	"
Fostoria	"
Grove City	"
Lancaster	"
London	"
Lowellville	"
Massillon	"
Miamisburg	"
Nelsonville	"
Roseville	"
Sebring	"
Toledo	"
Washington C. H.	"
Westerville	"
Youngstown	"
Zanesville	"
Berea	As a result of consolidation of Cleve. Tel. Co. & O. S. Tel. Co.
Chagrin Falls	"
Cleveland	"

E. Liverpool	As a result of consolidation of Ch. & Pot. Co. & O. S. Tel. Co.
E. Palestine	" " " " " " "
Leetonia	" " " " " " "
Lisbon	" " " " " " "
Salem	" " " " " " "
Salineville	" " " " " " "
Wellsville	" " " " " " "
Sandusky	As a result of purchase of the Sandusky Home Telephone Co.
Springfield	" " " " " " Springfield-Xenia Tel. Co.
New Carlisle	" " " " " " " " " "
Xenia	" " " " " " " " " "
Yellow Springs	" " " " " " " " " "
Upper Sandusky	" " " " " " Upper Sandusky Telephone Co.
Newcomerstown	" " " " " " certain property of the Tus. Cty. Tel. Co.
Uhrichsville	" " " " " " " " " "

(Here follows 1 photo, folio 11866.)

DEPARTMENT OF THE INTERIOR
JOHN BARTON PAYNE, SECRETARY
U. S. GEOLOGICAL SURVEY
GEORGE OTIS SMITH, DIRECTOR

COMPANY WIDE CASE-STEPHENS EXHIBIT No. 2



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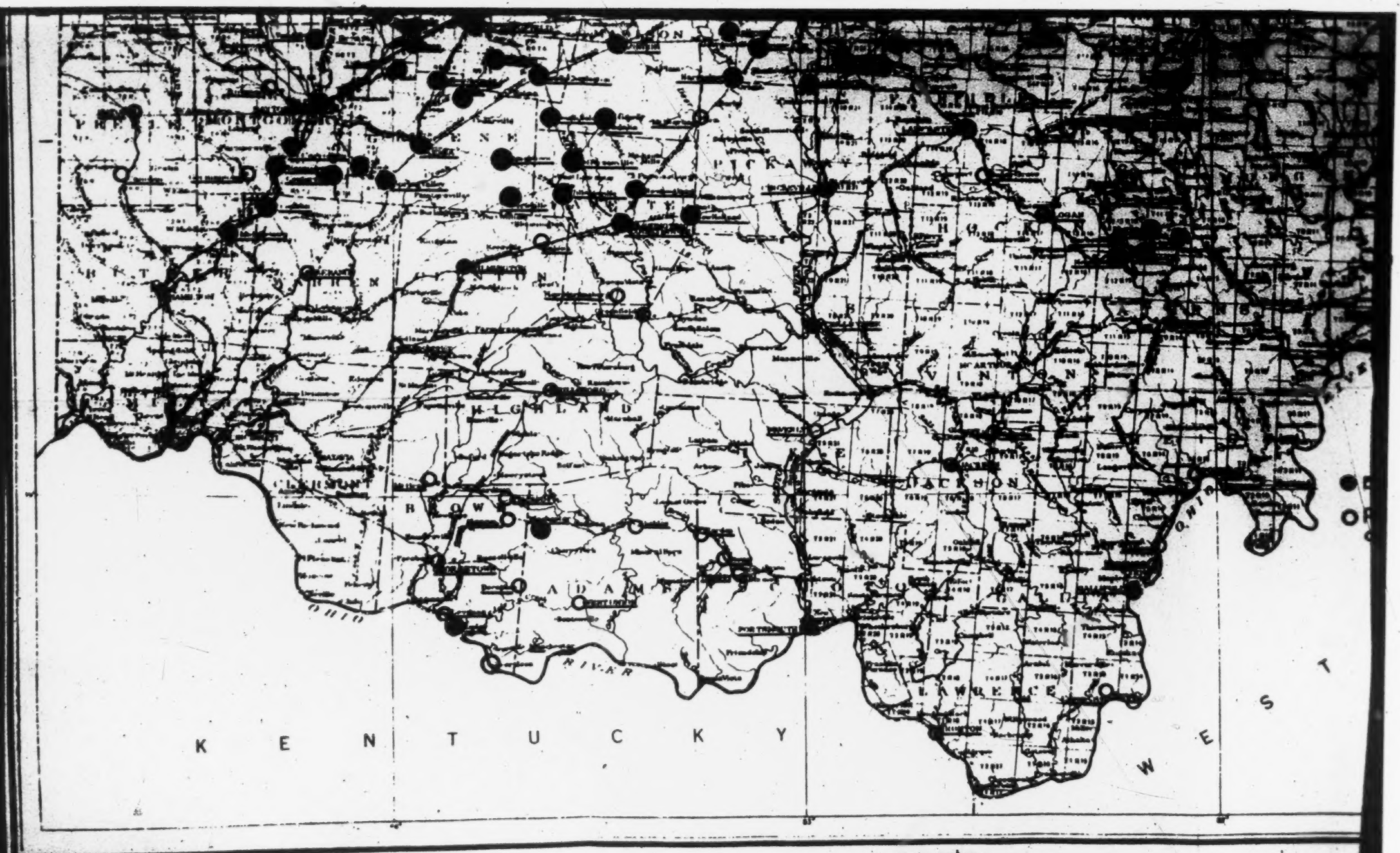


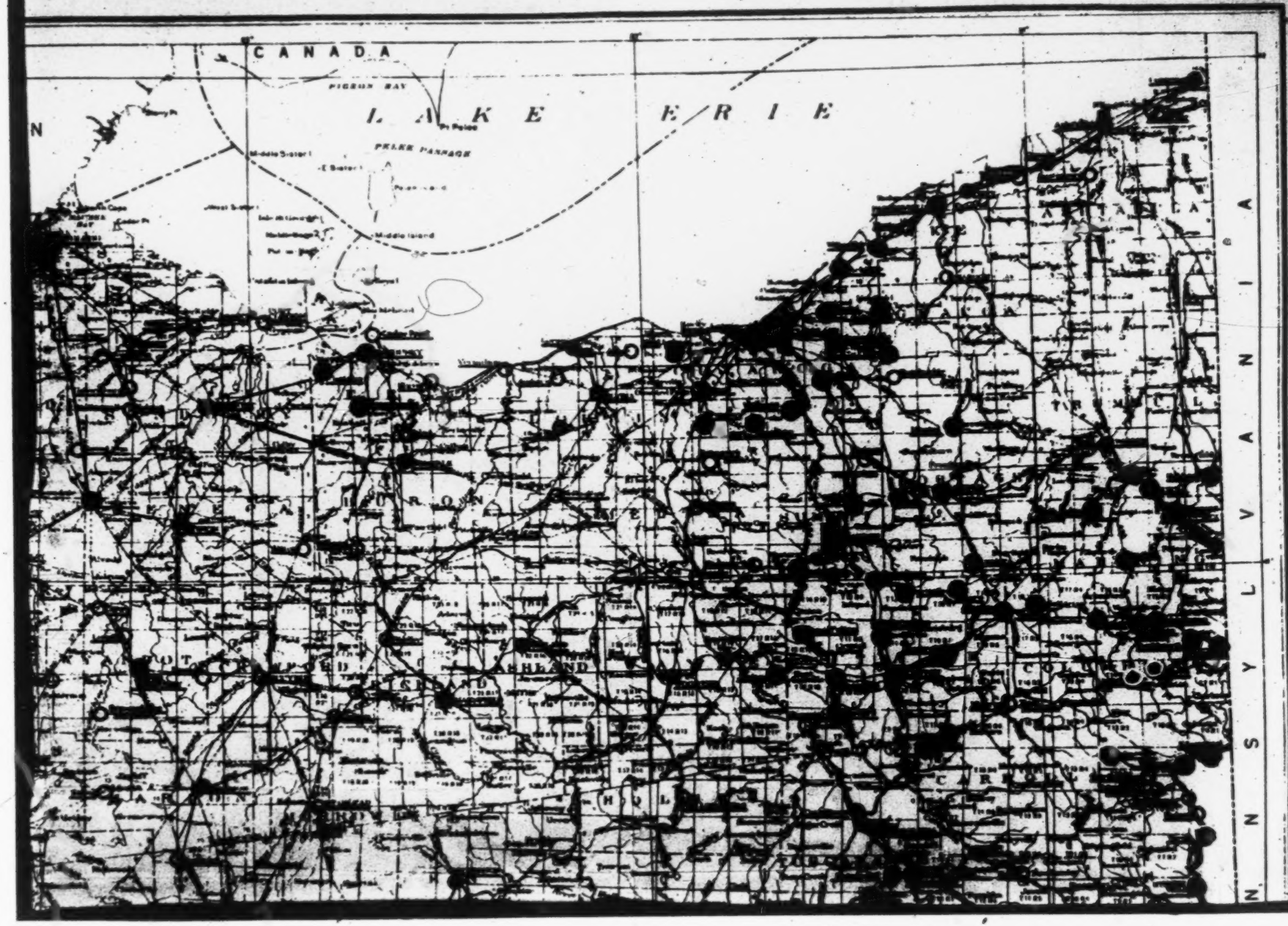
R. B. Marshall, Chief Geographer
A. F. Hassan, Cartographer
Compiled in 1910 and 1911

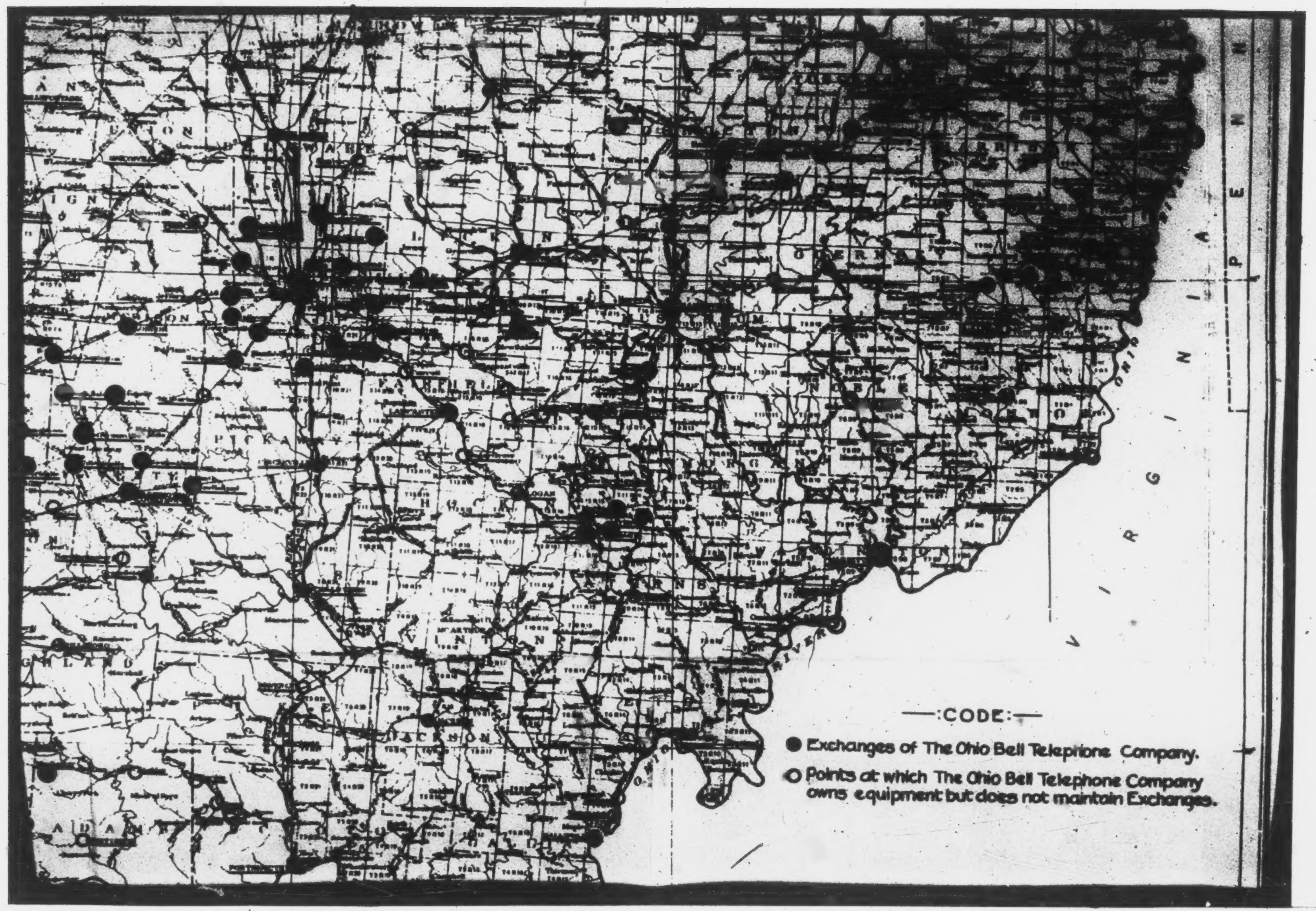
Scale

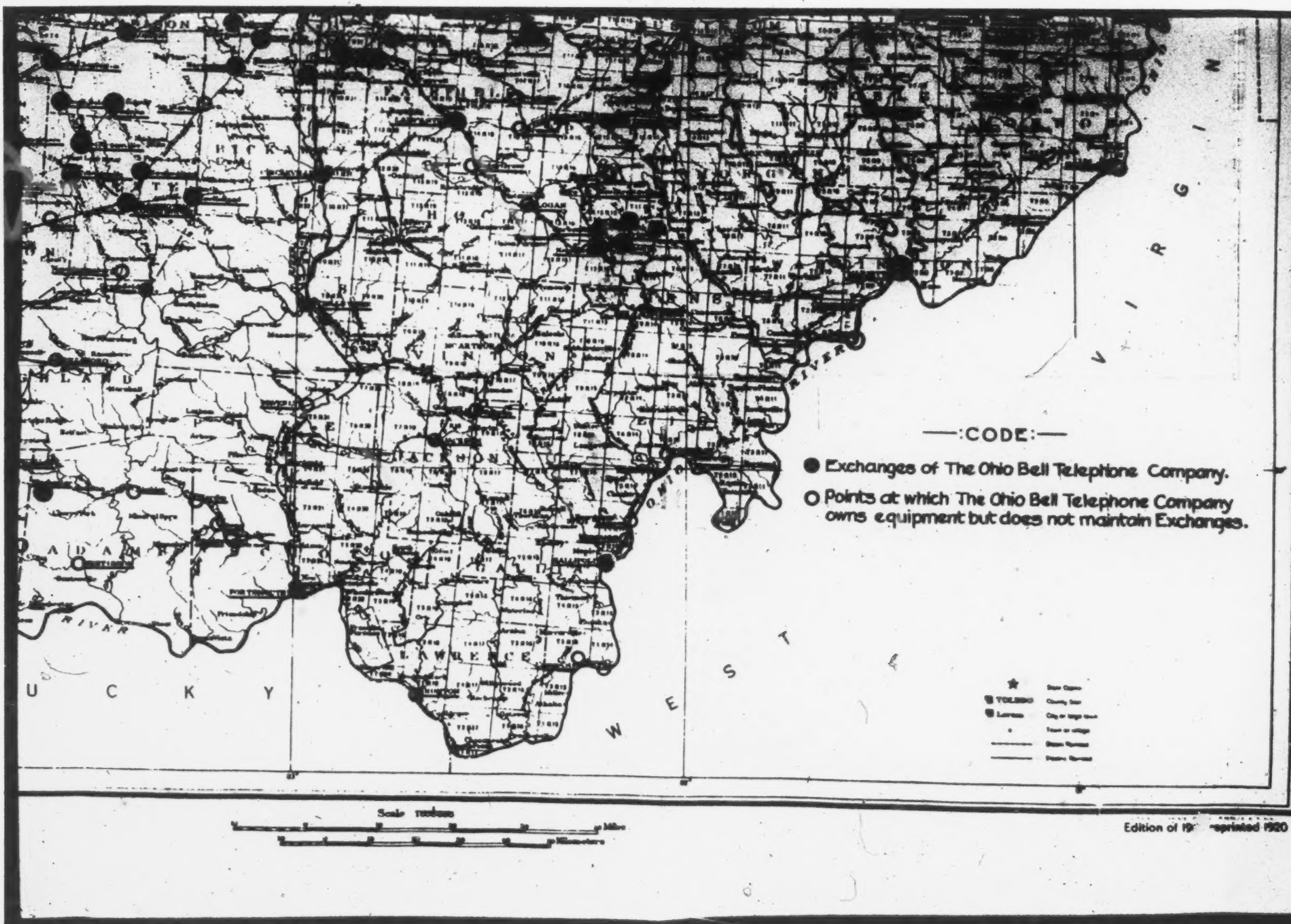
COMPANY WIDE CASE-STEPHENS EXHIBIT No. 2

OHIO

11866




—:CODE:—
● Exchanges of The Ohio Bell Telephone Company.
○ Points at which The Ohio Bell Telephone Company owns equipment but does not maintain Exchanges.


—:CODE:—
● Exchanges of The Ohio Bell Telephone Company.
○ Points at which The Ohio Bell Telephone Company owns equipment but does not maintain Exchanges.
Scale reduced
Edition of 19 reprinted 1920

Buildings

Item	Reproduction Cost New	Percent Condition	Depreciated Cost Present Condition
AKRON			
Bldg. No.—1			
Location —Nos. 72-76 S. High St.			
Used for —Main Central Office	$287,852.00	97%	$279,216.00
Bldg. No.—2			
Location —Nos. 82-84 S. High St.			
Used for —Traffic and Commercial Offices and operators' training school	62,640.00	90%	56,376.00
ALLIANCE			
Bldg. No.—1			
Location —400 E. Main St.			
Used for —Main central office	6,377.00	95%	6,058.00
BARBERTON			
Bldg. No.—1			
Location —No. 401 E. Park St.			
Used for —Main central office	14,813.00	95%	14,072.00
BELLAIRE			
Bldg. No.—1			
Location —No. 3337 Guernsey St.			
Used for —Main central office	27,700.00	92%	25,484.00
BEREA			
Bldg. No.—1			
Location —No. 23 E. Bridge St.			
Used for —Main central office	15,163.00	90%	13,647.00
CANTON			
Bldg. No.—1			
Location —No. 228 Cleveland Ave., S. W.			
Used for —Hemlock central office	46,503.00	93%	43,268.00

7245

Item	Reproduction Cost New	Percent Condition	Reproduction Cost Present Condition
Bldg. No.—2 Location —No. 317 Tusc. St. Used for —McKinley central office	$40,016.00	85%	$34,014.00
Bldg. No.—3 Location —No. 405 Cleveland Ave., N. W. Used for —Central office	277,505.00	100%	277,505.00
[fol. 11888]			
CLEVELAND			
Bldg. No.—1 Location —No. 6133 Broadway Ave. Used for —Broadway central office	70,500.00	92%	64,860.00
Bldg. No.—2 Location —No. 5300 Prospect Ave. Used for —Randolph central office	148,000.00	93%	137,640.00
Bldg. No.—3 Location —12223 St. Clair Ave. Used for —Glenville and Eddy central offices	398,410.00	96%	382,474.00
Bldg. No.—4 Location —No. 225-243 Champlain Ave. Used for —Main and Cherry central offices	719,315.00	93%	668,963.00
Bldg. No.—5 Location —No. 2135 E. 19th St. Used for —Prospect central office	112,999.00	91%	102,829.00
Bldg. No.—6 Location —No. 2016 W. 65th St. Used for —Hemlock central office	73,143.00	92%	67,292.00
Bldg. No.—7 Location —No. 3026 Scranton Rd. Used for —Lincoln central office	77,168.00	92%	70,994.00
Bldg. No.—8 Location —No. 2059 E. 105th St. Used for —Garfield central office	240,966.00	95%	228,887.00

	Reproduction Cost New	Percent Condition	Reproduction Cost Less Depreciation
Bldg. No.—9 Location —W. 110th St. S. of Madison Ave. Used for —Storage Shed	$1,250.00	60%	$750.00
Bldg. No.—10 Location —W. 110 St. S. of Madison Ave. Used for —Pole yard office	140.00	70%	98.00
Bldg. No.—11 Location —Cedar and Edgewood Rds. Used for —Fairmount central office	202,468.00	99%	200,443.00
Bldg. No.—12 Location —No. 14414 Detroit Ave. Used for —Lakewood central office bldg	160,980.00	98%	157,760.00
[fol. 11889]			
Bldg. No.—13 Location —No. 700 Prospect Ave. Used for —Superior central office, traffic and commercial offices	1,096,963.00	90%	$987,267.00
Bldg. No.—14 Location —Rear of No. 700 Prospect Ave. Used for —Garage	9,723.00	90%	8,751.00
Bldg. No.—15 Location—Rear of #700 Prospect Ave. Used for —Garage	17,582.00	90%	15,824.00
Bldg. No.—16 Location —No. 1839 E. 81st St. Used for —Princeton and Pennsylvania central offices	81,190.00	94%	76,319.00
Bldg. No.—17 Location —No. 6524 B-way Ave. Used for —Academy central office	31,700.00	95%	30,115.00
Bldg. No.—18 Location —No. 6330 Lorain Ave. Used for —Melrose central office	49,165.00	95%	46,707.00

Item	Reproduction Cost New	Percent Condition	Reproduction Cost Present Condition
Bldg. No.—19 Location —No. 6215 Carnegie Ave. Used for —Plant offices	3,700.00	85%	$3,145.00
Bldg. No.—20 Location —No. 6513 Guthrie St. Used for —Cliffside central office	189,465.00	100%	189,465.00
COLUMBUS			
Bldg. No.—1 Location —No. 28 Sherman Ave. Used for —Franklin central office	78,940.00	94%	74,204.00
Bldg. No.—2 Location —No. 1405 W. Broad St. Used for —Hilltop central office	74,691.00	96%	71,703.00
[fol. 11870]			
Bldg. No.—3 Location —No. 21 E. Fifth Ave. Used for —North central office	103,618.00	98%	101,546.00
Bldg. No.—4 Location —No. 33 N. Third St. Used for —Main B Central Office	406,320.00	93%	377,878.00
Bldg. No.—5 Location —No. 355 Thurman Ave. Used for —Garfield central office	71,280.00	95%	67,716.00
Bldg. No.—6 Location —No. 104 N. Third St. Used for —Plant and offices to be used for Adams central office	363,100.00	96%	348,576.00
Bldg. No.—7 Location —No. 97-107 N. Third St. Used for —Main S central office, plant and commercial offices	231,700.00	87%	201,579.00
Bldg. No.—8 Location —319 W. 5th Ave. Used for —Fifth Ave. central office	18,200.00	75%	9,900.00

Item	Reproduction Cost New	Percent Condition	Reproduction Cost Percent Condition
Bldg. No.—9 Location —Rear of No. 2467 East Ave. Used for —Blake central office	$3,920.00	95%	$3,724.00
Bldg. No.—10 Location —Rear of No. 62 E. 13th Ave. Used for —Indianola central office	6,697.00	96%	6,429.00
Bldg. No.—11 Location —No. 1465 Hawthorne Ave. Used for —Hawthorne central office	3,920.00	95%	3,724.00
Bldg. No.—12 Location —No. 587 Oakwood Ave. Used for —Mooberry central office	6,785.00	95%	6,446.00
Bldg. No.—13 Location —Rear of 1448 Franklin Ave. Used for —Franklin Park central office	15,030.00	88%	13,226.00
[fol. 11871]			
Bldg. No.—14 Location —Rear of No. 18 E. Mohler St. Used for —Hanford central office	3,920.00	95%	3,724.00
Bldg. No.—15 Location —No. 3520 N. High St. Used for —Clintonville central office	6,426.00	95%	6,105.00
Bldg. No.—16 Location —Cor. W. 3rd Ave. & Fairview Ave. Used for —Arlington central office	3,580.00	95%	3,401.00
DAYTON			
Bldg. No.—1 Location —Nos. 16-18 N. Ludlow St. Used for —Main central office	90,099.00	90%	81,089.00
Bldg. No.—2 Location —No. 1901 E. 5th St. Used for —East central office	54,634.00	96%	52,449.00

Item	Reproduction Cost New	Percent Condition	Reproduction Cost Present Condition
Bldg. No.—3			
Location —No. 304 Delaware Ave.			
Used for —Lincoln central office equipment	$75,372.00	99%	$74,618.00
Bldg. No.—4			
Location —No. 48 S. Jefferson St.			
Used for —Garfield central office, traffic, commercial and plant offices	198,055.00	90%	178,249.00
EAST LIVERPOOL			
Bldg. No.—1			
Location —No. 415 Market St.			
Used for —Main central office	62,294.00	94%	58,556.00
FINDLAY			
Bldg. No.—1			
Location —No. 612 S. Main St.			
Used for —Main central office	60,998.00	95%	57,948.00
GALLIPOLIS			
Bldg. No.—1			
(fol. 11672)			
Location —No. 462 Second Ave.			
Used for —Main central office	19,500.00	50%	9,750.00
MARIETTA			
Bldg. No.—1			
Location —No. 308 Putnam St.			
Used for —Main central office	52,236.00	91%	47,535.00
MARTINS FERRY			
Bldg. No.—1			
Location —No. 10 S. 3rd St.			
Used for —Main central office	10,545.00	95%	10,018.00

Item	Reproduction Cost New	Percent Condition	Depreciated Cost, Present Condition
MASSILLON			
Bldg. No.—1			
Location —No. 100 Factory St.			
Used for —Main central office	$96,255.00	99%	$95,292.00
MIDDLETOWN			
Bldg. No.—1			
Location —No. 1011 1st Ave.			
Used for —Main central office	29,173.00	92%	26,839.00
NEW CARLISLE			
Bldg. No.—1			
Location —W. Jefferson St.			
Used for —Main central office	3,450.00	40%	1,380.00
Bldg. No.—2			
Location —Rear of Bldg. No. 1.			
Used for —Garage	300.00	75%	225.00
NORTH JACKSON			
Bldg. No.—1			
Location —West side of Warren Rd. near intersection with Youngstown-Milton Dam Road			
Used for —Main central office	2,050.00	75%	1,538.00
PAINESVILLE			
Bldg. No.—1			
Location —No. 104 S. St. Clair St.			
Used for —Main central office	17,342.00	90%	15,608.00

PAINESVILLE (Cont'd.)			
Bldg. No.—2			
Location —Rear of 104 S. St. Clair St.			
Used for —Garage	1,955.00	75%	1,466.00

Item	Reproduction Cost New	Percent Condition	Reproduction Cost Present Condition
PIQUA			
Bldg. No.—1			
Location —Nos. 311-313 N. Wayne St.			
Used for —Main central office	$39,925.00	96%	$37,929.00
SANDUSKY			
Bldg. No.—1			
Location —No. 416 Columbus Ave.			
Used for —Main central office	51,199.00	96%	49,151.00
Bldg. No.—2			
Location —Rear of 416 Columbus Ave.			
Used for —Garage	3,330.00	97%	3,230.00
SOUTH EUCLID			
Bldg. No.—1			
Location —Mayfield Rd. & Longwood Dr.			
Used for —Main central office	5,000.00	90%	4,500.00
Bldg. No.—2			
Location —Rear of Bldg. No. 1			
Used for —Garage	420.00	85%	365.00
SPRINGFIELD			
Bldg. No.—1			
Location —Nos. 132-134 E. High St.			
Used for —Main central office	51,177.00	85%	43,500.00
Bldg. No.—2			
Location —Nos. 21-25 S. Center St.			
Used for —Center central office	48,218.00	90%	43,396.00
Bldg. No.—3			
Location —Rear of Nos. 21-25 S. Center St.			
Used for —Garage	2,950.00	90%	2,655.00

	Reproduction Cost New	Present Condition	Reproduction Cost Present Condition
ST. CLAIRSVILLE			
Bldg. No.—1			
Location —Marietta St.			
Used for —Main central office	$6,100.00	70%	$4,270.00
[fol. 11874]			
STEUBENVILLE			
Bldg. No.—1			
Location —No. 422 Wash. St.			
Used for —Main central office	49,001.00	96%	47,041.00
Bldg. No.—2			
Location —Rear of No. 422 Wash. St.			
Used for —Garage	4,040.00	96%	3,878.00
TOLEDO			
Bldg. No.—1			
Location —No. 436 Delaware Ave.			
Used for —Collingwood Central office	53,175.00	96%	51,048.00
Bldg. No.—2			
Location —Nos. 511-513 E. Broadway			
Used for —Navarre central office	73,385.00	96%	70,450.00
Bldg. No.—3			
Location —No. 1131 Palmwood Ave.			
Used for —Forest central office	77,661.00	95%	73,778.00
Bldg. No.—4			
Location—No. 402 New York Ave.			
Used for —Pontiac central office	21,915.00	93%	20,381.00
Bldg. No.—5			
Location —No. 231 Huron St.			
Used for —Main S central office	136,250.00	90%	122,625.00
Bldg. No.—6			
Location —No. 851 Islington St.			
Used for —Garfield central office	54,330.00	95%	51,614.00

Item	Reproduction Cost New	Percent Condition	Reproduction Cost Present Condition
Bldg. No.—7 Location —No. 869 Orchard St. Used for —Walbridge central office	$45,081.00	96%	$43,278.00
Bldg. No.—8 Location —No. 1826 Arlington St. Used for —Central office	67,500.00	98%	66,150.00
Bldg. No.—9 Location —No. 240 Vance St. Used for —Plant offices	2,050.00	90%	1,845.00
UNIONTOWN			
Bldg. No.—1 Location —W. Main St. Used for —Main central office	6,100.00	70%	4,270.00
[fol. 11875]			
UPPER SANDUSKY			
Bldg. No.—1 Location —Wyandotte and 7th Sts. Used for —Central office	1,302.00	100%	1,302.00
WICKLIFFE			
Bldg. No.—1 Location —Euclid Ave. between stop Nos. 22½ and 23 Used for —Main central office	9,576.00	90%	8,618.00
Bldg. No.—2 Location —Rear of Bldg. No. 1 Used for —Garage	955.00	90%	860.00
YOUNGSTOWN			
Bldg. No.—1 Location —No. 116 W. Rayen Ave. Used for —Garfield central office	156,630.00	96%	150,365.00

Item	Reproduction Cost New	Percent Condition	Reproduction Cost Present Condition
Bldg. No.—2 Location —No. 21 E. Rayon Ave. Used for —Randolph central office	$97,919.00	93%	$91,065.00
Bldg. No.—3 Location —No. 2413 Oakhill Ave. Used for —South central office	6,180.00	95%	5,823.00
Bldg. No.—4 Location —No. 13 No. Belle Vista Ave. Used for —West central office	8,090.00	98%	7,918.00
ZANESVILLE			
Bldg. No.—1 Location —Nos. 27-29 N. Sixth St. Used for —Main central office	78,569.00	96%	75,426.00
Total—Acct. 212—Buildings	$7,788,774.00	93.59%	$7,289,420.00

[fol. 11876] COMPANY WIDE CASE, STEPHENS EXHIBIT 5

The Ohio Bell Telephone Company

Entire Area

	Percent total Reproduction new in each class of plant	Per cent condition	Equated per cent condition
Buildings	7.17	93	6.67
Central Office Telephone Equipment	15.63	93	14.54
Other Equipment of Central Office	.58	91	.53
Station Apparatus	5.15	92	4.74
Station Installations	1.99	90	1.79
Interior Block Wiring	.08	85	.07
Private Branch Exchanges	3.12	90	2.81
Booth and Special Fittings	.15	85	.13
Exchange Pole Lines	10.40	75	7.80
Exchange Aerial Cable	8.94	91	8.14
Exchange Aerial Wire	4.69	80	3.75
Exchange Underground Conduit	12.21	97	11.84
Exchange Underground Cable	11.09	95	10.54
Exchange Submarine Cable	.02	90	.02
Toll Pole Lines	7.10	78	5.54
Toll Aerial Cable	.55	97	.53
Toll Aerial Wire	4.01	92	3.69
Toll Underground Conduit	.04	97	.04
Toll Underground Cable	.44	96	.42
Toll Submarine Cable	.01	90	.01
Office Furniture and Fixtures	.45	91	.41
General Store Equipment	.01	85	.01
General Stable and Garage Equipment	.45	74	.33
General Tools and Implements	.30	80	.24
Land	3.63	100	3.63
Right-of-Way	1.79	100	1.79
Total Physical Plant	100.00		90.01

[fol. 11877] COMPANY WIDE CASE—SLOAN EXHIBIT A1

[fol. 11878]

W. F. Sloan,

Consulting Engineer,

Conway Building, Chicago

William F. Sloan.
Maynard A. Cook.

February 24, 1926.

The Ohio Bell Telephone Company, Cleveland, Ohio.

GENTLEMEN:

I am submitting herewith a report on the cost of reproduction of the property of The Ohio Bell Telephone Company in the State of Ohio. The cost of reproduction as submitted is based on prices current as of June 30, 1925.

The cost of property in present condition has been determined by field inspection.

Respectfully submitted, W. F. Sloan, Consulting Engineer.

WFS:JP.

[fol. 11879] The Ohio Bell Telephone Company

June 30, 1925.

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[fol. 11880] June 30, 1925

The Ohio Bell Telephone Company

Final Summary

I. C. C. Account		Cost of Reproduction	Cost less Depreciation
207	Right of Way	$1,923,037	$1,[illegible]
211	Land	3,943,467	3,943,467
212	Buildings	7,838,591	7,[illegible]
221	Central Office Telephone Equipment	17,066,538	15,[illegible]
222	Other Equipment of Central Offices	647,518	[illegible]
231	Station Apparatus	5,963,377	5,[illegible]
232	Station Installations	2,211,783	1,[illegible]
233	Interior Block Wires	85,704	72,[illegible]
234	Private Branch Exchanges	3,206,860	2,[illegible]
235	Booths and Special Fittings	166,236	141,201
241	Exchange Pole Lines	11,613,949	9,291,159
242	Exchange Aerial Cable	9,185,972	8,267,375
243	Exchange Aerial Wire	5,031,068	4,144,177
244	Exchange Underground Conduit	13,168,068	12,[illegible]
245	Exchange Underground Cable	11,981,091	11,[illegible]
246	Exchange Submarine Cable	9,543	9,[illegible]
251	Toll Pole Lines	7,267,303	6,[illegible]
252	Toll Aerial Cable	611,034	[illegible]
253	Toll Aerial Wire	4,102,524	3,911,894
254	Toll Underground Conduit	49,485	47,011
255	Toll Underground Cable	499,781	474,[illegible]
256	Toll Submarine Cable	6,561	6,[illegible]
261	Office Furniture and Fixtures	624,244	[illegible]
263	General Store Equipment	18,181	18,[illegible]
264	General Stable and Garage Equipment	652,331	482,[illegible]
265	General Tools and Implements	422,051	337,641
270	Miscellaneous Construction Expenditures	12,805	12,[illegible]
	Omissions 2%	2,176,873	1,940,314
		$111,020,515	$99,415,[illegible]
	General, Administrative, and Legal 2%	2,220,410	1,[illegible]
	Engineering 5%	5,551,026	4,970,[illegible]
	Casualty, Liability, and Fire Insurance 1%	1,110,205	[illegible]
	Taxes During Construction	1,309,745	1,172,[illegible]
	Interest During Construction	6,144,099	5,[illegible]
		$127,356,000	$114,0[illegible]
	Construction work in progress	2,223,718	2,223,718
		$129,579,718	$116,[illegible]
	Working Capital including Cash and Supplies	4,000,000	4,[illegible]
		$133,579,718	$120,[illegible]
	Cost of Establishing Business	22,493,851	22,[illegible]
	Total	$156,073,569	$142,[illegible]

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 207 - RIGHT OF WAY						
Outside plant accounts:						
Exchange pole lines	$11613949					
Exchange aerial cable	9185972					
Exchange aerial wire	5031068					
Exchange underground conduit	13193068					
Exchange underground cable	11931091					
Exchange submarine cable	9543					
Toll pole lines	7867303					
Toll aerial cable	611034					
Toll aerial wire	4102524					
Toll underground conduit	49485					
Toll underground cable	499781					
Toll submarine cable	6561					
	$64101379					
3% of $64101379 is $1923037			$1923037		100	$1923037
Total Account 207			$1923037			$1923037

W. F. SLOAN

11881

7259

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Estimated Re-production	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 211 - LAND						
Akron						
72 - 76 S. High St. Main and Portage Central Offices			$200000			
82 - 84 S. High St. Traffic, Commercial and Plant Offices			80000			
Barberton						
401 E. Park St. Main Central Office			4000			
Bellaire						
3337 Guernsey St. Main Central Office			6600			
Berea						
33 Bridge St. Main Central Office			2000			
Canton						
223 Cleveland Ave. Hemlock Central Office			35000			
317 Tuscarawas St. McKinley Central Office			56100			
405 Cleveland Ave. Central Office Building			128569			
Cleveland						
6133 Broadway Ave. Broadway Central Office			18750			
5300 Prospect Ave. Randolph Central Office			91505			
18900 Nottingham Rd. To be used for central office			8918			

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W. P. SLOAN

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond %	Cost Less Depreciation
ACCOUNT 211 - LAND (Cont'd)						
Cleveland (Cont'd)						
12223 St. Clair Ave. Glenville and Eddy Central Office			$52000			
225 - 243 Champlain Ave. Main Central Office			177000			
2136 E. 19th St. Prospect Central Office			22500			
2016 W. 65th St. Hemlock Central Office			6240			
3026 Scranton Road Lincoln Central Office			4235			
2059 E. 105th St. Garfield Central Office			75000			
W. 110th St. Pole Yard and storage shed			34178			
3164 Cedar Road Fairmount Central Office			39000			
14414 Detroit Ave. Lakewood Central Office			14160			
700 Prospect Ave. 2 sub-parcels - telephone purposes Superior Central Office - leasehold			705785 270923			
1839 E. 81st St. Pennsylvania Central Office			18250			
6524 Broadway Academy Central Office			7500			
6330 Lorain Ave. Melrose Central Office			7500			
2064 E. 55th St. To be used for central office			55200			
732 - 750 Huron Road - leasehold Proposed Main Central Office			209000			

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W. F. SLOAN

1925

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 211 - LAND (Cont'd)						
Cleveland (Cont'd)						
720 - 730 Huron Road Proposed Main Central Office			$309664			
6513 Guthrie St. Cliffside Central Office			5250			
Parcel on W. 35th St. To be used for central office			34609			
Columbus						
28 Sherman Ave. Franklin Central Office			6100			
1405 W. Broad St. Hilltop Central Office			8900			
21 E. Fifth Ave. North Central Office			7000			
33 N. Third St. Main - 3 Central Office			124250			
355 Thurman Ave. Garfield Central Office			2800			
104 N. Third St. To be used for central office			156250			
97 - 107 N. Third St., leasehold Main - 3 Central Office			123000			
316 W. Fifth Ave. Fifth Ave. Central Office			3200			
2467 East Ave. (Rear) Blake Central Office			350			
62 E. 13th Ave. (Rear) Indianola Central Office			1000			
1465 Hawthorne Ave. Hawthorne Central Office			2000			
587 Oakwood Ave. Woodberry Central Office			1900			

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 211 - LAND (Cont'd)						
Columbus (Cont'd)						
1448 Franklin Ave. (Rear) Franklin Park Central Office	(9)	$600				
18 E. Mohler St. (Rear) Hanford Central Office		500				
3520 N. High St. Clintonville Central Office		13755				
Cor. W. Third Ave. and Fairview Ave. Arlington Central Office		600				
1175 - 1179 Mt. Pleasant Ave. To be used for central office		2430				
N.W. Cor. Oakland Park Ave. and Indianola Ave. To be used for central office		20300				
Coshocton						
209 S. Sixth St. To be used for central office		3150				
Dayton						
16 - 18 N. Ludlow St. Main Central Office		47800				
1901 E. Fifth St. East Central Office		2000				
118 W. Second St. To be used for central office		72500				
304 Delaware Ave. Lincoln Central Office		3650				
48 S. Jefferson St. Garfield Central Office		81800				
East Liverpool						
415 Market St. Main Central Office		15000				

THE OHIO BELL TELEPHONE COMPANY

ACCOUNT 211 - LAND (Cont'd) ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
Findlay						
612 S. Main St. Main Central Office	(6)	$10199				
Gallipolis						
462 Second Ave. Main Central Office		3000				
Marietta						
308 Putnam St. Main Central Office		9000				
Martins Ferry						
10 S. Third St. Main Central Office		4500				
Massillon						
100 Factory St. Main Central Office		23000				
Middletown						
1011 First Ave. Main Central Office		12000				
New Carlisle						
W. Jefferson St. Main Central Office		400				
North Jackson						
Warren Road Main Central Office		300				
Painesville						
104 S. St.Clair St. Main Central Office		4620				
Piqua						
311 - 313 W. Wayne St. Main Central Office		11850				

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Depreciation	Cond. %	Cost Less Depreciation
ACCOUNT 211 - LAND (Cont'd)						
Sandusky						
416 Columbus Ave. Main Central Office	(8)		15075			
South Euclid (Lyndhurst Village)						
Mayfield Rd. and Longwood Drive Main Central Office			4650			
Springfield						
119 - 123 S. Spring St. To be used for central office			22500			
132 - 134 E. High St. Main Central Office			34200			
21 - 25 S. Center St. Center Central Office			25500			
St. Clairsville						
Marietta St. Main Central Office			2500			
Steubenville						
422 Washington St. Main Central Office			35000			
Toledo						
436 Delaware Ave. Collingwood Central Office			7000			
511 - 513 E. Broadway Navarre Central Office			3000			
1131 Palmwood Ave. Forest Central Office			2000			
402 New York Ave. Pontiac Central Office			1500			
231 Huron St. Main - S Central Office			90000			

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THE OHIO BELL TELEPHONE COMPANY

ACCOUNT 211 - ITEM LAND (Cont'd)	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
Toledo (Cont'd)						
851 Islington St. Garfield Central Office	(8)		$2500			
889 Orchard St. Walbridge Central Office			2500			
115 - 127 Huron St. To be used for central office			159260			
1726 Arlington St. To be used for central office			7000			
Uniontown						
W. Main St. Main Central Office			1400			
Wickliffe						
Euclid Ave. Main Central Office			2500			
Youngstown						
116 W. Rayen Ave. Garfield Central Office			22500			
21 E. Rayen Ave. Randolph Central Office			27000			
2413 Oakhill Ave. South Central Office			300			
13 N. Belle Vista Ave. West Central Office			500			
Zanesville						
27 - 29 N. Sixth St. Main Central Office			15950			
Total Account 211			$3943467		100	$3943467

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 212 - BUILDINGS						
Akron						
72 - 76 S. High St. Main Central Office			$287852			
82 - 84 S. High St. Traffic and Commercial Offices			62640			
Alliance						
400 E. Main St. Main Central Office			6377			
Barberton						
401 E. Park St. Main Central Office			14813			
Bellaire						
3337 Guernsey St. Main Central Office			27700			
Berea						
33 E. Bridge St. Main Central Office			15163			
Canton						
223 Cleveland Ave. Hemlock Central Office			46503			
317 Tuscarawas St. McKinley Central Office			40016			
405 Cleveland Ave. Central Office Building			277505			
Cleveland						
6133 Broadway Ave. Broadway Central Office			70500			
5300 Prospect Ave. Randolph Central Office			148000			

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 212 - BUILDINGS (Cont'd)						
Cleveland (Cont'd)						
12223 St.Clair Ave. Glenville and Eddy Central Offices			$398410			
225 - 243 Champlain Ave. Main Central Office			719315			
2136 E. 19th St. Prospect Central Office			112999			
2016 E. 65th St. Hemlock Central Office			73143			
3026 Scranton Road Lincoln Central Office			77168			
2059 E. 105th St. Garfield Central Office			240986			
W. 110th St. Storage shed			1250			
W. 110th St. Pole yard office			140			
3164 Cedar Road Fairmont Central Office			202468			
14414 Detroit Ave. Lakewood Central Office			160980			
700 Prospect Ave. Traffic and Commercial Office, Superior Central Office			1096963			
700 Prospect Ave. Garage			9723			
700 Prospect Ave. Garage			17582			
1839 E. 81st St. Princeton and Pennsylvania Central Offices			81190			

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ITEM	Quantity	Unit Price	Cost of Reproduction	Gross Value	Book	Book Less Depreciation
ACCOUNT 212 - BUILDINGS (Cont'd)						
Cleveland (Cont'd)						
6324 Broadway Ave. Academy Central Office	(6)		$31700			
6330 Lorain Ave. Melrose Central Office			49165			
6215 Carnegie Ave. Heating plant			3700			
6513 Guthrie St. Cliffside Central Office			189465			
Columbus						
28 Sherman Ave. Franklin Central Office			78940			
1405 W. Broad St. Hilltop Central Office			74691			
21 E. Fifth Ave. North Central Office			103618			
33 N. Third St. Main-B Central Office			406320			
355 Thurman Ave. Garfield Central Office			71280			
104 N. Third St. to be used for Adams Central Office			412917			
97 - 107 N. Third St. Main-S Central Office			831700			
316 W. Fifth Ave. Fifth Ave. Central Office			13200			
2467 East Ave. (Rear) Blake Central Office			3920			
62 E. 13th Ave. (Rear) Indianola Central Office			6697			
1465 Hawthorne Ave. Hawthorne Central Office			3920			

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 212 - BUILDINGS (Cont'd)						
Columbus (Cont'd)						
587 Oakwood Ave. Hooberry Central Office			$6785			
1448 Franklin Ave. (Rear) Franklin Park Central Office			15030			
18 E. Mohler St. (Rear) Hanford Central Office			3920			
3580 N. High St. Clintonville Central Office			6426			
Cor. W. Third Ave. and Fairview Ave. Arlington Central Office			3580			
Dayton						
16 - 18 E. Ludlow St. Main Central Office			90099			
1901 E. Fifth St. East Central Office			54634			
304 Delaware Ave. Lincoln Central Office			75372			
48 S. Jefferson St. Garfield Central Office			198055			
East Liverpool						
415 Market St. Main Central Office			60294			
Findlay						
612 S. Main St. Main Central Office			60993			
Gallipolis						
462 Second Ave. Main Central Office			19900			

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Remarks	Cost Less Depreciation
ACCOUNT 212 - BUILDINGS (Cont'd)						
Marietta						
308 Putnam St. Main Central Office	(8)	$52936				
Martins Ferry						
10 S. Third St. Main Central Office		10545				
Massillon						
100 Factory St. Main Central Office		96255				
Middletown						
1011 First Ave. Main Central Office		29173				
New Carlisle						
W. Jefferson St. Main Central Office		3450				
W. Jefferson St. Garage		300				
North Jackson						
Warren Road Main Central Office		2050				
Painesville						
104 S. St.Clair St. Main Central Office		17342				
104 S. St.Clair St. (Rear) Garage		1955				
Piqua						
311 - 313 N. Wayne St. Main Central Office		39985				

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost less Depreciation
ACCOUNT 212 - BUILDINGS (Cont'd)						
Sandusky						
416 Columbus Ave. Main Central Office			$51199			
416 Columbus Ave. (Rear) Garage			3330			
South Euclid						
Mayfield Rd. and Longwood Drive Main Central Office			5000			
Mayfield Rd. and Longwood Drive Garage			430			
Springfield						
132 - 134 E. High St. Main Central Office			51177			
21 - 25 S. Center St. Center Central Office			48218			
21 - 25 S. Center St. Garage			2550			
St.Clairsville						
Marietta St. Main Central Office			6100			
Steubenville						
422 Washington St. Main Central Office			49001			
422 Washington St. (Rear) Garage			4040			
Toledo						
436 Delaware Ave. Collingwood Central Office			53175			
511 - 513 E. Broadway Navarre Central Office			73385			

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond.	Cost less Depreciation
ACCOUNT 212 - BUILDINGS (Cont'd)						
Toledo (Cont'd)						
1131 Palmwood Ave. Forest Central Office			$77661			
402 New York Ave. Pontiac Central Office			21915			
231 Huron St. Main - 8 Central Office			136250			
851 Islington St. Garfield Central Office			54330			
889 Orchard St. Walbridge Central Office			45081			
1726 Arlington St. To be used for central office			67500			
240 Vance St. Heating plant			2050			
Uniontown						
W. Main St. Main Central Office			6100			
Upper Sandusky						
Wyandotte and 7th Sts. Central Office			1302			
Wickliffe						
Euclid Ave. Main Central Office			9576			
Euclid Ave. (Rear) Garage			955			
Youngstown						
116 W. Rayen Ave. Garfield Central Office			156630			

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 212 - BUILDINGS (Cont'd)						
Youngstown (Cont'd)						
21 E. Rayen Ave. Randolph Central Office		$97919				
2413 Oakhill Ave. South Central Office		6130				
13 E. Belle Vista Ave. West Central Office		8080				
Zanesville						
27 - 29 E. Sixth St. Main Central Office		78569	$7838591		93	$7289890
Total Account 212			$7838591			$7289890

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost less Depreciation
ACCOUNT 221 - CENTRAL OFFICE EQUIPMENT						
Akron						
Subscriber			$512111			
Toll			173676			
Alliance						
Subscriber			168026			
Toll			28911			
Alton						
Subscriber			564			
Ashtabula						
Toll			13645			
Ashland						
Toll			428			
Athens						
Toll			1561			
Attica						
Toll			99			
Atwater						
Subscriber			1129			
Toll			114			
Barberton						
Subscriber			27038			
Toll			1362			
Barnesville						
Subscriber			12561			
Toll			4383			
Bainbridge						
Toll			155			
Bedford						
Subscriber			13292			
Toll			1949			
Bellaire						
Subscriber			37124			
Toll			981			
Bellbrook						
Subscriber			902			11896

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ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
Bellefontaine						
Toll		$514				
Berea						
Subscriber		23152				
Toll		4672				
Bethesda						
Subscriber		1806				
Toll		21				
Blanchester						
Toll		144				
Bloomingburg						
Subscriber		1976				
Toll		49				
Bloomingville						
Subscriber		338				
Bluffton						
Toll		109				
Bowersville						
Subscriber		1016				
Bowling Green						
Toll		1237				
Brilliant						
Toll		152				
Brewster						
Toll		138				
Brooksville						
Subscriber		1355				
Toll		369				
Bryan						
Toll		220				
Bridgeport						
Subscriber		20480				
Toll		504				
Bremen						
Toll		102				

W. F. SLOAN

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ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Depreciation	Net Book Reproducible Item
ACCOUNT 222 - CENTRAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
Buchtel						
Subscriber		41124				
Toll		142				
Bucyrus						
Toll		142				
Cadiz						
Toll		449				
Caldwell						
Toll		269				
Cambridge						
Toll		505				
Camden						
Toll		101				
Canal Fulton						
Subscriber		1513				
Toll		32				
Canal Winchester						
Subscriber		3273				
Toll		447				
Canfield						
Subscriber		2257				
Toll		46				
Canton						
Hemlock office						
Subscriber		135622				
Toll		1657				
Garfield - McKinley office						
Subscriber		294263				
Toll		3705				
Toll board		51688				
Carroll						
Toll		65				
Castalia						
Subscriber		1129				
Cedar Point						
Toll		731				11898

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
Celina						
Toll			$154			
Centerville						
Subscriber			2031			
Toll			262			
Chagrin Falls						
Subscriber			13493			
Toll			1748			
Chillicothe						
Toll			4118			
Christiansburg						
Subscriber			1693			
Circleville						
Toll			468			
Clifton						
Subscriber			564			
Toll			8			
Cleveland						
Main - Cherry office						
Subscriber			1086846			
Toll			42264			
Prospect office						
Subscriber			332343			
Toll			7718			
Hemlock office						
Subscriber			285742			
Toll			3185			
Kenmore office						
Subscriber			60026			
Toll			379			
Lakewood office						
Subscriber			457576			
Toll			4947			
Lincoln office						
Subscriber			239894			
Toll			5918			
Broadway office						
Subscriber			208639			
Toll			3207			
Fairmount office						
Subscriber			389895			
Toll			3767			

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
Cleveland (Cont'd)						
Garfield - Cedar office						
Subscriber			$672989			
Toll			7364			
Eddy - Glenville office						
Subscriber			632762			
Toll			10299			
Randolph office						
Subscriber			503105			
Toll			7998			
Princeton - Pennsylvania office						
Subscriber			217459			
Toll			1138			
Atlantic - Melrose office						
Subscriber			139488			
Toll			825			
Union - Academy office						
Subscriber			79879			
Toll			782			
Central - Superior office						
Subscriber			580821			
Toll			7816			
Suburban Toll Board			97456			
Main Toll Board (O.B.T.Co. portion)			356832			
Columbiana						
Subscriber			2156			
Toll			62			
Columbus						
Main office						
Subscriber			401310			
Toll			15443			
Franklin office						
Subscriber			232674			
Toll			5017			
North - University office						
Subscriber			356872			
Toll			4733			
Garfield office						
Subscriber			115655			
Toll			2313			
Hilltop - Randolph office						
Subscriber			143563			
Toll			2591			
Adams office						
Subscriber			829993			

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
Columbus (Cont'd)						
Mooberry office						
Subscriber		$30733				
Clintonville office						
Subscriber		15523				
Blake office						
Subscriber		14112				
Fifth Ave. office						
Subscriber		24147				
Indianola office						
Subscriber		21952				
Arlington office						
Subscriber		12230				
Franklin Park office						
Subscriber		35985				
Hanford office						
Subscriber		14112				
Hawthorne office						
Subscriber		16464				
Main Toll Board		114991				
Adams Toll Board		76899				
Conesville						
Subscriber		451				
Conneaut						
Toll		2042				
Coshocton						
Subscriber		46495				
Toll		6791				
Crooksville						
Toll		223				
Cuyahoga Falls						
Subscriber		18349				
Toll		714				
Cygnet						
Toll		131				
Dalton						
Subscriber		1016				
Toll		20				

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ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
Dayton						
Main office						
Subscriber			$312874			
Toll			9631			
East office						
Subscriber			149814			
Toll			3063			
Garfield office						
Subscriber			305094			
Toll			4624			
Lincoln office						
Subscriber			128165			
Toll			2765			
Toll board			58331			
Decatur						
Toll			68			
Defiance						
Toll			257			
Delaware						
Toll			1068			
Delphos						
Toll			427			
Deshler						
Toll			183			
Donnellsville						
Subscriber			846			
Dover						
Toll			892			
Dresden						
Subscriber			3386			
Toll			484			
Dublin						
Subscriber			1038			
Toll			85			
Dunkirk						
Toll			118			

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
East Liverpool						
Subscriber			$85675			
Toll			20400			
East Palestine						
Subscriber			13712			
Toll			4255			
Eaton						
Toll			174			
Elyria						
Toll			1867			
Enon						
Subscriber			338			
Toll			132			
Findlay						
Subscriber			95207			
Toll			30253			
Fletcher						
Subscriber			1129			
Forest						
Toll			123			
Fostoria						
Subscriber			55787			
Toll			14839			
Franklin						
Subscriber			9694			
Toll			2681			
Frazeysburg						
Toll			103			
Fremont						
Toll			3662			
Gahanna						
Subscriber			1242			
Toll			53			
Galion						
Toll			558			

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Amort. %	Amt Less Depreciation
ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
Gallipolis						
Subscriber		$14255				
Toll		6209				
Galloway						
Subscriber		677				
Toll		53				
Gates Mill						
Subscriber		1248				
Toll		250				
Geneva						
Toll		147				
Georgetown						
Toll		229				
Germantown						
Toll		222				
Girard						
Subscriber		17473				
Toll		4530				
Gnaddenhutten						
Subscriber		519				
Toll		5				
Greenfield						
Toll		210				
Greenville						
Toll		214				
Grove City						
Subscriber		1863				
Toll		638				
Groveport						
Subscriber		1806				
Toll		134				
Harrisburg						
Subscriber		1355				
Toll		77				

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost less Depreciation
ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
Hartville						
Subscriber		$2857				
Toll		260				
Hebron						
Toll		101				
Hicksville						
Toll		160				
Hilliards						
Subscriber		1265				
Toll		72				
Hillsboro						
Toll		784				
Holland						
Subscriber		1016				
Toll		15				
Hubbard						
Subscriber		2765				
Toll		289				
Hudson						
Toll		201				
Huron						
Toll		132				
Ironton						
Toll		3150				
Jackson						
Toll		4112				
Jamestown						
Subscriber		2765				
Jeffersonville						
Subscriber		2370				
Toll		83				
Junction City						
Toll		113				

ITEM	Quantity	Unit Price	Cost of Reproduction	Depr Value	Depr. %	Cost Less Depreciation
ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
Kent						
Subscriber		$23152				
Toll		3913				
Kenton						
Toll		3847				
Kingsville						
Toll		125				
Lancaster						
Subscriber		74935				
Toll		10100				
LaRue						
Toll		84				
Lebanon						
Toll		229				
Leetonia						
Subscriber		3115				
Toll		741				
Leipsic						
Toll		148				
Lena						
Subscriber		1129				
Lima						
Toll		7482				
Linden Heights						
Subscriber		3079				
Toll		65				
Lisbon						
Subscriber		3385				
Toll		648				
Lockbourne						
Subscriber		790				
Logan						
Toll		253				

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
London						
Subscriber		$20891				
Toll		4272				
Louisville						
Subscriber		4514				
Toll		274				
Lorain						
Toll		1177				
Magnolia						
Subscriber		563				
Toll		26				
Manchester						
Toll		140				
Mansfield						
Toll		28438				
Mantua						
Subscriber		2257				
Toll		23				
Marietta						
Subscriber		72168				
Toll		18140				
Marion						
Toll		6326				
Marlboro						
Subscriber		563				
Toll		81				
Martins Ferry						
Subscriber		29272				
Toll		518				
Marysville						
Toll		2553				
Massillon						
Subscriber		148522				
Toll		56278				

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Re-production	Scrap Value	Cond %	Cost Less Depreciation
ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
Maumee						
Subscriber		$3612				
Toll		36				
McComb						
Toll		139				
Medina						
Toll		911				
Mentor						
Toll		210				
Miamisburg						
Subscriber		13446				
Toll		2768				
Middletown						
Subscriber		77597				
Toll		13611				
Milan						
Toll		832				
Milledgeville						
Subscriber		1129				
Toll		85				
Millersburg						
Toll		164				
Mingo Junction						
Subscriber		2708				
Toll		274				
Mt. Gilead						
Toll		309				
Mt. Orab						
Toll		193				
Mt. Sterling						
Toll		101				
Mt. Vernon						
Toll		813				

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Book Value	Net Loss Depreciation Now
[illegible] COA — GENERAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
Minerva						
Toll						
Murray City						
Subscriber						
Napoleon						
Toll						
Navarre						
Subscriber						
Toll						
Nelsonville						
Subscriber						
Toll						
New Albany						
Subscriber						
Toll						
Newark						
Toll						
New Carlisle						
Subscriber						
Toll						
New Castle						
Subscriber						
New Concord						
Toll						
Newcomerstown						
Subscriber						
Toll						
New Holland						
Subscriber						
Toll						
New Lexington						
Toll						
New Philadelphia						
Toll						

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
New Straitsville						
Toll		$159				
New Waterford						
Subscriber		563				
Nevada						
Toll		141				
Niles						
Subscriber		32006				
Toll		12136				
North Baltimore						
Toll		115				
North Canton						
Subscriber		6859				
Toll		238				
North Hampton						
Subscriber		4514				
Toll		44				
North Jackson						
Subscriber		902				
Toll		17				
North Royalton						
Subscriber		846				
Toll		363				
Norwalk						
Toll		5930				
Orrville						
Toll		112				
Osborn						
Subscriber		2257				
Toll		121				
Ottawa						
Toll		157				
Painesville						
Subscriber		33562				
Toll		14710				

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Good %	Cost Less Depreciation
ACCOUNT 221 - GENERAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
Paulding						
Toll		$131				
Perry						
Toll		304				
Perrysburg						
Subscriber		2878				
Philo						
Toll		91				
Pickerington						
Subscriber		1073				
Toll		65				
Piqua						
Subscriber		42694				
Toll		11945				
Pitchin						
Subscriber		226				
Toll		71				
Plain City						
Toll		116				
Plainfield						
Subscriber		338				
Pomeroy						
Toll		909				
Port Clinton						
Toll		230				
Port Washington						
Subscriber		451				
Toll		5				
Portsmouth						
Toll		1720				
Prospect						
Toll		121				
Ravenna						
Subscriber		30292				
Toll		13292				

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ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT (Cont'd) ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
Reynoldsburg						
Subscriber		$1919				
Toll		173				
Ripley						
Subscriber		3385				
Toll		415				
Rising Sun						
Toll		263				
Rogers						
Subscriber		677				
Toll		17				
Roseville						
Subscriber		2708				
Toll		198				
Rushville						
Toll		115				
Salem						
Subscriber		28985				
Toll		13227				
Salineville						
Subscriber		1129				
Toll		14				
Sandusky						
Subscriber		109308				
Toll		29413				
Scio						
Toll		157				
Sebring						
Subscriber		2822				
Toll		185				
Sedalia						
Subscriber		1129				
Shawnee						
Toll		333				

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
Shelby						
Toll		$1009				
Sidney						
Toll		428				
Somerton						
Toll		103				
South Charleston						
Subscriber		3951				
Toll		168				
South Euclid						
Subscriber		2880				
Toll		485				
South Solon						
Subscriber		846				
Springfield						
Main office						
Subscriber		166329				
Toll		4158				
Center office						
Subscriber		157097				
Toll		3378				
Toll board		16797				
Spring Valley						
Subscriber		902				
St. Clairsville						
Subscriber		1231¼				
Toll		1079				
St. Mary's						
Toll		133				
St. Paris						
Toll		85				
Steubenville						
Subscriber		81730				
Toll		29058				

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ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
Strongville						
Subscriber		$1016				
Toll		296				
Sugar Grove						
Toll		87				
Sunbury						
Toll		185				
Thornville						
Subscriber		1693				
Toll		18				
Tiffin						
Toll		330				
Toledo						
Adams office						
Subscriber		297190				
Toll		10599				
Wallbridge office						
Subscriber		126013				
Toll		289				
Collingwood office						
Subscriber		157793				
Toll		4955				
Main - Madison office						
Subscriber		464002				
Toll		13937				
Edgewater office						
Subscriber		5438				
Pontiac office						
Subscriber		140699				
Toll		709				
Park - Garfield office						
Subscriber		263203				
Toll		3393				
Navarre office						
Subscriber		156501				
Toll		977				
Forest office						
Subscriber		189242				
Toll		1256				
Adams Toll Board		77662				

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
Toronto						
Subscriber		$4514				
Toll		330				
Tremont City						
Subscriber		1129				
Toll		112				
Trimble						
Subscriber		1129				
Toll		195				
Trotwood						
Toll		69				
Troy						
Toll		496				
Tuscarawas						
Subscriber		564				
Toll		27				
Uhrichsville						
Subscriber		21412				
Toll		8246				
Uniontown						
Subscriber		1129				
Toll		131				
Upper Sandusky						
Subscriber		19114				
Toll		4524				
Urbana						
Toll		1156				
Valley (Independence)						
Subscriber		677				
Toll		336				
Van Buren						
Toll		109				
Vandalia						
Subscriber		621				
Toll		216				

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 221 - GENERAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
Van Wert						
Toll		$7869				
Vermillion						
Toll		186				
Wadsworth						
Toll		111				
Wapakoneta						
Toll		869				
Warren						
Toll		2981				
Warrenville						
Subscriber		451				
Toll		204				
Washington Court House						
Subscriber		84366				
Toll		21153				
Wauseon						
Toll		145				
Waverly						
Toll		89				
Waynesburg						
Subscriber		1129				
Toll		15				
Wellington						
Toll		672				
Wellston						
Toll		585				
Wellsville						
Subscriber		20401				
Toll		444				
West Carrollton						
Subscriber		1355				

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
West Jefferson						
Toll	112					
West Lafayette						
Subscriber	8005					
West Union						
Toll	103					
Westerville						
Subscriber	6321					
Toll	1232					
Westlake (Dover)						
Subscriber	3612					
Toll	85					
Weston						
Toll	226					
Whitehouse						
Subscriber	1467					
Wickliffe						
Subscriber	10563					
Toll	158					
Willard						
Toll	107					
Willoughby						
Subscriber	9325					
Toll	4251					
Wilmington						
Toll	244					
Winchester						
Subscriber	1693					
Toll	612					
Woodsfield						
Subscriber	5078					
Toll	30					

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
Woodville						
Toll		$201				
Wooster						
Toll		1589				
Worthington						
Subscriber		3951				
Toll		201				
Xenia						
Subscriber		26754				
Toll		670[illegible]				
Yellow Springs						
Subscriber		4063				
Toll		173				
Youngstown						
Lowellville office						
Subscriber		2257				
Toll		51				
Struthers office						
Subscriber		37682				
Toll		434				
Garfield - Main office						
Subscriber		560528				
Toll		2572				
Randolph - State office						
Subscriber		305958				
South office						
Subscriber		40454				
West office						
Subscriber		20463				
Toll Board		88980				
Zanesville						
Subscriber		131240				
Toll		32952				

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond.	Cost Less Depreciation
ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
Miscellaneous central office equipment located in the following towns:						
Adamsville, Austinburg, Avon, Beaver Dam, Carey, Chardon, Covington, Edgerton, Fort Recovery, Gibsonburg, Helena, Jefferson, Lemoyne, Liberty Center, Madison, Mt.Corey, Mt. Victory, Oak Harbor, Oberlin, Ohio City, Old Fort, Pataskala, Rawson, Rockford, Sabina, Spencerville, Scranton, Sylvania, Terre Haute, Thurston, Wilshire, Wren			(9)			
Toll			$672			
Total Subscriber Equipment			$15125745	90		$13613170
Total Toll Equipment			1930793	90		1737714
Total Account 221			$17056538			$15350884
ACCOUNT 222 - OTHER EQUIPMENT OF CENTRAL OFFICES						
Total Account 222			$647518	91		$589241

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THE OHIO BELL TELEPHONE COMPANY

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 231 - STATION APPARATUS							
Manual							
Common battery							
City	ea.	299222	$9.156	$2739677			
Extension	"	34708	7.319	254028			
Private branch exch.	"	75843	9.156	694419			
Pay	"	12838	40.572	520863			
Vacant premise	"	7571	9.156	69320			
Local battery							
City	"	12327	15.178	187099			
Extension	"	655	15.178	9942			
Pay	"	212	25.930	5497			
Rural	"	26317	15.178	399439			
Toll	"	39	15.178	592			
Vacant premise	"	200	15.178	3036			
Automatic	"	37618	15.018	564947			
City	"	5929	13.238	78488			
Extension	"	6919	15.018	103910			
Private branch exchange	"	782	15.018	11744			
Rural	"	467	15.018	7013			
Vacant premise							
Transmitter	"	57446	2.114	121441			
Receiver	"	61344	1.797	110235			
Induction coil	"	57446	.898	51587			
				$5933877	$1304118	85	$5238903
Miscellaneous keys, buzzers, brackets, etc., included in above unit costs							
Total Account 231				$5933877			$5238903

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 232 - STATION INSTALLATIONS						
Installations	ea. 521647	$4.24	$2211783		85	$1880016
Total Account 232			$2211783			$1880016

(8)

ACCOUNT 233 - INTERIOR BLOCK WIRES						
Block wires	ea. 18235	$4.70	$85704		85	$72848
Total Account 233			$85704			$72848

THE OHIO BELL TELEPHONE COMPANY

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond.	Cost Less Depreciation
ACCOUNT 234 - PRIVATE BRANCH EXCHANGES							
Non-multiple switchboards							
Cordless type							
Manual office areas							
Sections (8725 lines)	ea.	1223	$246.61	$301604			
M.S. office areas							
Sections (1585 lines)	"	223	261.77	58375			
30 line type							
Manual office areas							
Sections (23336 lines)	"	1383	578.79	800467			
M.S. office areas							
Sections (4145 lines)	"	244	590.21	144011			
80 line type							
Manual office areas							
Sections (18297 lines)	"	394	963.44	379595			
M.S. office areas							
Sections (3277 lines)	"	67	974.86	65316			
320 line type							
Manual office areas							
Sections (10194 lines)	"	62	1187.24	73609			
M.S. office areas							
Sections (2426 lines)	"	13	1198.66	15583			
No. 1200 type							
Manual office areas							
Sections (125 lines)	"	2	460.00	920			
Intercommunicating stations	sta.	2809	49.38	138708			
Multiple switchboards							
Akron							
Firestone Tire and Rubber Co.				15064			
Goodrich Rubber Co.				26691			
Pennsylvania R.R.Co.				2362			
Portage Hotel				4488			
Alliance							
Morgan Engineering Co.				5329			
Pennsylvania R.R.Co.				4190			
Canton							
United Alloy Steel Corporation				10571			

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 23¼ - PRIVATE BRANCH EXCHANGES (Cont'd)						
Multiple switchboards						
Cleveland						
American Ry. Express Co.			$5023			
American Shipbuilding Co.			4595			
American Steel and Wire Co.			5137			
Bailey and Co.			7956			
Baltimore & Ohio Ry. Co.			4798			
Wm. Bingham & Co.			4829			
Board of Education			8239			
Borton & Borton			4474			
Bourne - Fuller Co., Hanna Bldg.			4639			
Bourne - Fuller Co., Scranton Rd.			4530			
Central National Bank Savings and Trust Co.			4473			
Central Police Station			6151			
Chandler Motor Car Co.			4998			
City Ice and Fuel Co.			6008			
Cleveland - Akron Bag Co.			4533			
C.C.C.& St.L. Ry.Co.			5758			
Cleveland Co.			6821			
Cleveland City Hall			11285			
Cleveland Elec. Ill. Co.			16600			
Cleveland Metal Products Co.			4946			
Cleveland Provision Co.			4902			
Cleveland Railway Co.			6217			
Cleveland Traction Co.			4618			
Cleveland Trust Co.			12468			
Consolidated Iron and Steel Co.			4641			
Cuyahoga County Court House			9121			
East Ohio Gas Co.			7941			
Federal Reserve Bank			6220			
Fisher Body - Ohio Co.			4510			
Glidden Co.			4806			
Grasselli Chemical Co.			4743			
Halle Brothers Co.			17128			
Higbee Co.			7900			
Hollenden Hotel			12866			
Hotel Cleveland			21261			
Hotel Statler			21084			
Hotel Winton			13282			
Lakeside Hospital			4451			
May Co.			25234			
Mt. Sinai Hospital			4726			
National Carbon Co.			7279			
National Lamp Works (Nela Park)			10106			
National Lamp Works (E. 45th)			4193			
National Malleable Castings Co.			4709			

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 234 - PRIVATE BRANCH EXCHANGES (Cont'd)						
Multiple switchboards (Cont'd)						
Cleveland (Cont'd)						
New York Central R.R.Co. (E. 15th and Broadway)			$7517			
New York Central R.R.Co. (W. 3rd and St.Clair)			19066			
New York Central R.R.Co. (Collingwood Shops)			5205			
New York, Chicago & St.Louis R.R.Co.			8369			
Otis & Co.			6411			
W. M. Pattison Supply Co.			4427			
Peerless Motor Car Co.			5057			
Pennsylvania R.R.System			8869			
Pickands-Mather Co.			4736			
Plain Dealer Publishing Co.			8647			
Scripps Publishing Co.			9259			
Sherwin-Williams Co.			4478			
Standard Oil Co.			4612			
Sterling & Welch Co.			6470			
Strong, Carlisle & Hammond			4449			
Wm. Taylor & Sons Co.			12337			
Telling-Belle Vernon Co.			5308			
W. S. Tyler Co.			4689			
U. S. Post Office - Custom House			4852			
Wade Park Manor			4983			
Warner & Swasey Co.			4404			
Welfare Federation			6313			
Western Union Telegraph Co.			7609			
Wheeling & Lake Erie R.R.Co.			4765			
Willard Storage Battery Co.			6489			
George Worthington Co.			4663			
Columbus						
Deshler Hotel			7133			
New York Central R.R.			4583			
Dayton						
Domestic Engineering Co.			5833			
Dayton Eng. Lab. Co. - Delco			5490			
National Cash Register Co.			10382			
Massillon						
Central Steel Co.			7063			

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 234 - PRIVATE BRANCH EXCHANGES (Cont'd)						
Multiple switchboards (Cont'd)						
Steubenville						
Pennsylvania R.R. Co.			$3170			
Toledo						
Boody House			3194			
Bostwick-Brown Co.			3705			
LaSalle & Koch Co.			7630			
New York Central R.R. Co.			12406			
Pennsylvania R.R. System			4876			
Secor Hotel			4686			
Waldorf Hotel			5268			
Willys-Overland Co.			18094			
Uhrichsville						
Pennsylvania R.R.Co.			4035			
Youngstown						
Brier Hill Steel Co.			12925			
C. M. McKelvey Co.			8502			
New York Central R.R.Co.			4225			
Pennsylvania R.R. System			3517			
Pittsburgh, Lake Erie & Western R.R.Co.			3167			
Strous-Hershberg Co.			10121			
Youngstown Sheet & Tube Co. ($4)			10540			
Youngstown Sheet & Tube Co. ($6000)			8468			
Private Automatic Exchanges						
Akron						
Miller Rubber Co.			19853			
Barberton						
Ohio Insulator Co.			5911			
Canton						
Repository Printing Co.			6088			

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 234 - PRIVATE BRANCH EXCHANGES (Cont'd)						
Private Automatic Exchanges (Cont'd)						
Cleveland						
Aetna Life Insurance Co.			$6497			
Cleveland Builders Supply Co.			25002			
Wm. Edwards & Co.			13689			
Grasselli Chemical Co.			5991			
Guardian Savings & Trust Co.			24515			
M. A. Hanna & Co.			11771			
Union Paper & Twine Co.			8877			
Union Trust Co.			52090			
The White Motor Co.			22554			
Columbus						
Central Ohio Paper Co.			4738			
Citizens Savings & Trust Co.			5261			
Columbus Ry. Power & Light Co.			7803			
Jeffrey Manufacturing Co.			14332			
Ohio National Bank			4733			
Ohio State University			9659			
Scioto Valley Supply Co.			5855			
Kent						
Mason Tire & Rubber Co.			5876			
Middletown						
American Rolling Mills Co. (East Works)			17890			
American Rolling Mills Co. (Central Works)			16731			
Toledo						
Toledo Edison Co.			18691			
Youngstown						
Home Saving & Loan Co.			3210			
Republic Steel & Iron Co.			16821			
Zanesville						
Youngstown Sheet & Tube Co.			4751			

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 234 - PRIVATE BRANCH EXCHANGES (Cont'd)						
Telegraph Order Tables						
Canton						
Postal Telegraph Cable Co.		$1089				
Western Union Telegraph Co.		1445				
Cleveland						
Western Union Telegraph Co. (Receiving)		6294				
Western Union Telegraph Co. (Delivery)		1346				
Western Union Telegraph Co. (Key cabinet)		227				
Postal Telegraph Cable Co.		1961				
Columbus						
Western Union Telegraph Co. (Chief operator's turret)		416				
Western Union Telegraph Co. (Order table)		2944				
Dayton						
Western Union Telegraph Co.		1596				
Sandusky						
Western Union Telegraph Co.		299				
Springfield						
Western Union Telegraph Co.		812				
Toledo						
Western Union Telegraph Co. (#1K order table)		706				
Western Union Telegraph Co. (Chief operator's turret)		425				
Western Union Telegraph Co. (#2 order table)		2952				
Youngstown						
Western Union Telegraph Co.		1196				

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 234 - PRIVATE BRANCH EXCHANGES (Cont'd)						
Special Order Tables						
Cleveland						
American Ry. Express Co. (E. 26th St.)			$489			
American Ry. Express Co. (1385 St.Clair Ave.)			688			
Bailey Co.			1553			
Baker Ice Cream Co.			358			
Chandler & Budd Co.			2138			
City Ice and Fuel Co.			2140			
City of Cleveland (Light Division)			440			
Cleveland Builders Supply Co.			2525			
Cleveland Elec. Ill. Co. (Order Dept.)			118			
Cleveland Elec. Ill. Co. (Service Dept.)			1844			
Cleveland Elec. Ill. Co. (Line Dept.)			679			
Cleveland Elec. Ill. Co. (Trouble Dept.)			1340			
Cleveland Elec. Ill. Co. (Room 908)			509			
Cleveland Laundry Co.			895			
Cleveland Stock Exchange			566			
Davis Laundry & Cleaning Co.			386			
Wm. Edwards Co.			1236			
East Ohio Gas Co. (Meter Dept.)			877			
East Ohio Gas Co. (Order Dept)			1602			
East Ohio Gas.Co. (Mr. Turner)			250			
East Ohio Gas Co. (Pressure Dept.)			144			
Fisher Brothers Co.			426			
Fuller Dry Cleaning Co.			997			
Goff-Kirby Coal Co.			1500			
Green Cab Co.			889			
Guardian Savings & Trust Co.			449			
Halle Brothers Co.			2054			
Herrick & Co.			584			
Higbee Co. (Equipment for 10 sect.)			1850			
Higbee Co. ($1K order table turret)			474			
Leader-News Co.			1572			
May & Co. (Furniture Dept.)			310			
May & Co. (Order Dept.)			1793			
Millhoff-Newman Co.			522			
New York Central R.R. ($1K apparatus)			1100			
New York Central R.R. (Ticket office)			826			
New York Central R.R. (Equip. for 6 pos.)			1598			
Ohio Bell Tel. Co.			547			
Otis & Co.			119			
Plain Dealer Pub. Co. (Display Adv.)			954			
Plain Dealer Pub. Co. (City Editor)			1032			
Plain Dealer Pub. Co. ($1K order table)			3128			
Wm. Ramsdell, Sem & Co.			342			
Red Top Cab Co.			1812			
Scripps Pub. Co. (City Editor)			443			

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 23¾ - PRIVATE BRANCH EXCHANGES (Cont'd)						
Special Order Tables (Cont'd)						
Cleveland (Cont'd)						
Scripps Pub. Co. (Adv. Dept.)			$1704			
Standard Oil Co.			1029			
W. P. Southworth & Co. (Ontario St.)			1259			
W. P. Southworth & Co. (117th St.)			705			
W. P. Southworth & Co. (2032 E. 105th St.)			1986			
D. O. Summers & Co.			877			
Wm. Taylor Sons & Co. (Credit Dept.)			1098			
Wm. Taylor Sons & Co. (8th floor)			679			
Wm. Taylor Sons & Co. (5th floor)			725			
Telling-Belle Vernon Co.			2055			
Union Depot Co.			1175			
Union Depot Co. (7 key cabinets)			172			
Union Trust Co. (3rd floor)			2365			
Union Trust Co. (4th floor)			1092			
George Worthington & Co.			1007			
Worthington-Murfee Co.			524			
Zettlemoyer Coal Co.			500			
Columbus						
Columbus Transfer Co.			650			
Citizens Publishing Co.			1099			
Moore & Ross Milk Co.			1086			
Toledo						
New York Central R.R. (Ticket Office #1)			959			
New York Central R.R. (Ticket Office #2)			467			
Toledo Blade			1216			
Toledo Newspaper Co.			1450			
Toledo Transfer Co.			718			
Storage Batteries and Power Plants. (Used in connection with non-multiple private branch exchange switchboards)						
Akron	groups	38	5888			
Barberton	"	5	468			
Bedford	"	1	231			
Canton	"	7	548			
Cleveland	"	152	13665			
Columbus	"	19	1507			
Dayton	"	18	1901			

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THE OHIO BELL TELEPHONE COMPANY

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond.	Cost Less Depreciation
ACCOUNT 234 - PRIVATE BRANCH EXCHANGES (Cont'd)							
Storage Batteries and Power Plants (Cont'd) (used in connection with non-multiple private branch exchange switchboards)							
East Liverpool	groups	1		$36			
Kent	"	1		67			
Lancaster	"	1		108			
Martin's Ferry	"	2		135			
Massillon	"	4		250			
Miamisburg	"	1		36			
Niles	"	2		65			
North Canton	"	1		188			
Piqua	"	6		664			
Ravenna	"	1		25			
Sandusky	"	1		58			
Sebring	"	2		90			
Springfield	"	5		207			
Steubenville	"	1		116			
Toledo	"	15		1209			
Toronto	"	3		483			
Washington Court House	"	1		32			
Youngstown	"	26		1336			
Zanesville	"	1		116			
				$3206500		85	$2725525
Total Account 234				$3206500			$2725525
ACCOUNT 235 - BOOTHS AND SPECIAL FITTINGS							
Booths	compt.	1398	$118.91	$166236		85	$141301
Total Account 235				$166236			$141301

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 241 - EXCHANGE POLE LINES						
Poles						
15 ft. avg. class D	ea.	2417.9	$10.20			$ 24663
18 " " " E	"	8866.2	11.20			99301
20 " " " D	"	73455.2	12.22			897623
22 " " " E	"	47678.4	14.57			694674
25 " " " D	"	103438.6	18.82			1946714
30 " " " C	"	61313.7	25.90			1588025
35 " " " C	"	63135.0	36.20			2285487
40 " " " C	"	34509.8	42.89			1480125
45 " " " C	"	16295.8	50.57			824079
50 " " " C	"	7247.9	60.47			438281
55 " " " C	"	2545.2	71.65			182364
60 " " " C	"	908.4	86.09			78204
65 " " " D	"	265.5	97.82			25971
70 " " " C	"	54.2	110.00			5962
75 " " " C	"	8.0	120.00			960
80 " " " B	"	1.7	135.00			230
107 " " " B	"	1.0	190.00			190
Cross arms, avg. 10 pin (10'0" fir)	"	264910	3.93			1041096
Anchors, guys, and numerous miscellaneous items included in above unit costs						
			$11613949		80	$9291159
Total Account 241			$11613949			$9291159

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 242 - EXCHANGE AERIAL CABLE						
Cable						
2 pr. 19 ga.	ft. 480	$.2645	$ 127			
4 " " "	" 200	.2756	55			
6 " " "	" 360	.2867	103			
11 " " "	" 357	.3150	112			
16 " " "	" 5345	.3452	1845			
26 " " "	" 133763	.3986	53318			
51 " " "	" 571809.5	.5218	298370			
61 " " "	" 2741	.5899	1617			
76 " " "	" 23479	.6529	15329			
101 " " "	" 325851	.7729	251886			
121 " " "	" 3103	.8845	2745			
152 " " "	" 54183	1.0094	54692			
202 " " "	" 118532.5	1.2768	143681			
252 " " "	" 592	1.4836	878			
303 " " "	" 16579	1.7202	28519			
404 " " "	" 76	2.1336	162			
11 pr. 20 ga.	ft. 1078	.3101	334			
16 " " "	" 380	.3388	129			
26 " " "	" 321786	.3898	125432			
31 " " "	" 14	.4186	6			
51 " " "	" 236169	.5077	119903			
76 " " "	" 71814	.6338	45516			
91 " " "	" 1898	.7077	1343			
101 " " "	" 108267	.7487	81060			
126 " " "	" 28137	.8618	24248			
152 " " "	" 12057	.9749	11754			
177 " " "	" 672	1.1033	741			
202 " " "	" 20653	1.2317	25438			
303 " " "	" 721	1.6564	1194			
404 " " "	" 1272	1.9804	2443			
6 pr. 22 ga.	ft. 1085	.2690	276			
11 " " "	" 13571.5	.2886	3835			
16 " " "	" 173379.5	.2974	51563			
21 " " "	" 518	.3170	164			

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 242 - EXCHANGE AERIAL CABLE (Cont'd)						
Cable (Cont'd)						
26 pr. 22 gn.	ft.	3707270.5	$.3248	$1204121		
31 " " "	"	4775	.3370	1609		
51 " " "	"	4658566.5	.3920	1826158		
61 " " "	"	39461	.4247	16759		
76 " " "	"	311117	.4627	143954		
101 " " "	"	2118519.5	.5327	1128535		
111 " " "	"	703	.5683	400		
121 " " "	"	66975	.5942	39797		
126 " " "	"	25828	.6100	15755		
152 " " "	"	628055.5	.6737	423121		
202 " " "	"	841900	.8088	680929		
252 " " "	"	2729	.8990	2453		
303 " " "	"	120552.5	1.0615	127966		
404 " " "	"	154559	1.2476	192828		
606 " " "	"	35521.3	1.6854	59868		
909 " " "	"	525	2.3566	1237		
11 pr. 24 gn.	ft.	87	.2735	24		
16 " " "	"	3718	.2843	1057		
21 " " "	"	325	.2962	96		
26 " " "	"	198514	.3056	60666		
41 " " "	"	60	.3425	21		
51 " " "	"	1354702.5	.3614	489589		
76 " " "	"	1050	.4158	437		
101 " " "	"	486389.5	.4685	199763		
152 " " "	"	2934	.5825	1709		
202 " " "	"	255727	.6921	176989		
303 " " "	"	2235	.9010	2014		
404 " " "	"	138555.5	1.0670	141437		
606 " " "	"	36377	1.4923	52839		
909 " " "	"	127	1.7987	228		
1212 " " "	"	355	2.3360	829		
Composite Cable						
10 pr. 19 gn.) 40 " 22 ")	"	1864	.530	988		
10 pr. 19 gn.) 65 " 22 ")	"	3113	.605	1883		
10 pr. 19 gn.) 90 " 22 ")	"	1353	.685	927		

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond %	Cost Less Depreciation
ACCOUNT 242 - EXCHANGE AERIAL CABLE (Cont'd)						
Composite Cable (Cont'd)						
50 pr. 19 ga.) 50 " 22 ")	ft.	9474	$.795	$7532		
50 pr. 19 ga.) 150 " 22 ")	"	13415	1.050	14086		
8 qd. 13 ga. A.T.& T.Co. 48 " 16 " 9 qd. A.T.& T.Co. 39 " Toll 86 pr. 19 ga. Exchange 9.2%	"	41976	1.710	6604		
16 pr. 13 ga.) 4 " 16 ") 152 " 22 ")	"	51	1.175	60		
25 pr. 16 ga. Toll 101 " 22 " Exchange 50.12%	"	896	.930	138		
26 pr. 16 ga. Toll 126 " 22 " Exchange 54.66%	"	591	1.000	323		
26 pr. 16 ga. Toll 132 " 22 " Exchange 59.25%	"	1378	1.060	865		
76 pr. 19 ga.) 51 " 20 ")	"	5487	1.005	5514		
76 pr. 19 ga.) 51 " 20 ") 26 " 22 ")	"	2758	1.065	2937		
76 pr. 19 ga.) 51 " 20 ") 51 " 22 ")	"	1100	1.130	1243		
12 qd. 16 ga.) 253 pr. 19 ")	"	1763	1.775	3129		
51 pr. 13 ga.) 86 " 19 ")	"	317	1.740	552		
14 pr. 16 ga. Toll 101 " 19 " Exchange 64.21%	"	319	1.065	218		

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ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 242 - EXCHANGE AERIAL CABLE (Cont'd)							
Composite Cable (Cont'd)							
11 pr. 13 ga.) 40 " 16 ")	ft.	5492	$1.040	$ 5712			
Terminals, outside, unprotected							
10 pair	ea.	13	7.10	92			
11 "	"	14598	7.10	103646			
16 "	"	44233	8.20	362711			
21 "	"	1	9.30	9			
26 "	"	4197	10.95	45957			
31 "	"	41	11.25	461			
51 "	"	89	15.50	1380			
61 "	"	6	17.50	105			
101 "	"	1	25.60	26			
Terminals, outside, protected							
1 pair	ea.	11	2.50	28			
6 "	"	6	15.00	90			
11 "	"	2727	19.20	52358			
16 "	"	984	24.95	24551			
21 "	"	7	28.35	198			
26 "	"	2797	32.90	92021			
31 "	"	6	38.40	230			
41 "	"	1	49.65	50			
51 "	"	512	67.10	34355			
61 "	"	1	73.00	73			
76 "	"	11	92.00	1012			
101 "	"	112	122.70	13742			
121 "	"	1	147.55	148			
126 "	"	6	153.10	919			
152 "	"	42	178.95	7516			
202 "	"	46	221.15	10173			
303 "	"	6	352.60	2116			
404 "	"	9	441.55	3974			

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THE OHIO BELL TELEPHONE COMPANY

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 248 - EXCHANGE AERIAL CABLE (Cont'd)							
Terminals, inside, unprotected							
11 pair	ea.	11	$ 2.65	$ 29			
13 "	"	6	3.00	18			
16 "	"	35	3.25	114			
21 "	"	7	4.15	29			
23 "	"	2	4.50	9			
26 "	"	36	4.90	176			
32 "	"	2	5.50	11			
41 "	"	1	7.10	7			
42 "	"	2	7.25	14			
52 "	"	15	12.25	184			
104 "	"	6	20.40	122			
156 "	"	7	29.35	205			
208 "	"	11	40.40	444			
260 "	"	1	50.80	51			
303 "	"	1	60.80	61			
312 "	"	2	63.50	127			
Terminals, inside, protected							
11 pair	"	47	16.95	797			
12 "	"	7	18.25	128			
16 "	"	225	23.01	5177			
26 "	"	332	35.32	11726			
51 "	"	109	65.29	7117			
101 "	"	7	118.88	832			
104 "	"	2	121.80	244			
202 "	"	2	224.22	448			
Loading cases							
6 in. iron pipe case containing 7 No. T-545 coils	ea.	1	481.00	481			
No. 8 case containing 19 No. T-545 coils	"	1	699.00	699			
No. 10 case containing 20 No. T-545 coils	"	1	727.00	727			

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Book Cost	Cost Less Depreciation
ACCOUNT 242 - EXCHANGE AERIAL CABLE (Cont'd)						
Leading cases (Cont'd)						
No. 26-G case containing 7 No. 582-A coils	ea.	2 459.00	$918			
No. 26-G case containing 21 No. 582-A coils	"	4 732.00	2928			
Messenger, pole seats, and numerous miscellaneous items included in above unit costs						
			$9185972	90	$8267375	
Total Account 242			$9185972		8267375	

THE OHIO BELL TELEPHONE COMPANY

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 243 - EXCHANGE AERIAL WIRE							
Bare iron							
.165	miles	10.556	$50.00	$ 528			
.148	"	254.628	43.71	11130			
.134	"	690.710	39.94	27587			
.109	"	44290.730	30.78	1363269			
.083	"	3293.319	25.04	82465			
					$1484979	75	$1113734
Bare copper							
.165	"	.832	108.24	90			
.128	"	.076	73.54	6			
.104	"	1178.156	52.74	62136			
.080	"	3523.769	37.85	133375			
.064	"	1824.499	30.05	54826			
.051	"	38.385	24.45	939			
					251372	95	238803
Insulated iron							
.148	"	.583	134.37	78			
.109	"	252.841	112.30	28394			
.083	"	586.973	102.54	60188			
.065	"	.318	100.07	32			
					88692	75	66519
Insulated copper							
.165	"	1.079	214.98	232			
.128	"	.185	163.54	20			
.104	"	12.681	136.89	1736			
.080	"	155.628	113.00	17586			
.064	"	71.701	100.76	7225			
.051	"	.664	94.76	63			
					26862	85	22833
Twisted pair							
No. 14 B&S gn. iron	"	.086	156.50	13			
16 " " "	"	8.407	142.99	1202			
18 " " "	"	.253	125.03	32			
14 " " copper	"	198.989	171.73	33142			
16 " " "	"	.080	143.78	12			
17 " " copper steel	"	12104.515	139.00	1682528			
18 " " copper	"	94.312	130.61	12318			
18 " " copper - 3 cond.	"	.409	160.90	66			
19 B&S gn. copper	"	.213	114.47	24			
19 " " copper - 3 cond.	"	.199	136.68	27			
					1729364	85	1469959
Drops (avg.No.17 tw.pr.C.S.)	"	389731	3.72		1449799	85	1232389
Total Account 243					$3032068		$4144177

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT						
Main						
Single tile						
1 duct						
	Mr.ft.	24003.7	$1.40			$33605
2 "	" "	88466.9	1.83			161894
3 "	" "	37220.2	2.31			85979
4 "	" "	133386.6	2.57			342804
4 " - O.B.T.Co. 89%) A.T.& T.Co. 11%)	" "	657.3	2.57			1503
4 " - O.B.T.Co. 88%) A.T.& T.Co. 12%)	" "	299.7	2.57			678
4 " - O.B.T.Co. 66.67%) A.T.& T.Co. 33.33%)	" "	167.0	2.57			286
5 "	" "	34385.6	3.09			106252
5 " - O.B.T.Co. 80%) P.T.Co. 20%)	" "	138.0	3.09			341
6 "	" "	196193.4	3.33			653324
6 " - O.B.T.Co. 93%) A.T.& T.Co. 7%)	" "	447.0	3.33			1384
6 " - O.B.T.Co. 66.7%) A.T.& T.Co. 33.3%)	" "	2190.0	3.33			4864
7 "	" "	64058.3	3.76			240859
7 " - O.B.T.Co. 85.72%) A.T.& T.Co. 14.28%)	" "	110.0	3.76			355
8 "	" "	65924.4	4.03			265675
8 " - O.B.T.Co. 95%) A.T.& T.Co. 5%)	" "	75.8	4.03			290
8 " - O.B.T.Co. 87.5%) A.T.& T.Co. 12.5%)	" "	4533.0	4.03			15984
8 " - O.B.T.Co. 85.71%) A.T.& T.Co. 14.29%)	" "	239.0	4.03			826
8 " - O.B.T.Co. 50%) A.T.& T.Co. 50%)	" "	2810.0	4.03			5662

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ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Main (Cont'd)						
Single tile (Cont'd)						
9 duct	tr.ft.	23856.9	$4.26			$101630
9 " - O.B.T.Co. 95%) A.T.& T.Co. 5%)	" "	251.8	4.26			1019
10 "	" "	55436.4	4.79			265540
10 " - O.B.T.Co. 94.07%) A.T.& T.Co. 5.93%)	" "	1129.0	4.79			5087
10 " - O.B.T.Co. 88.89%) A.T.& T.Co. 11.11%)	" "	76.5	4.79			326
10 " - O.B.T.Co. 80%) A.T.& T.Co. 20%)	" "	2632.0	4.79			10086
10 " - O.B.T.Co. 70%) A.T.& T.Co. 30%)	" "	3755.0	4.79			12590
10 " - O.B.T.Co. 96%) A.T.& T.Co. 4%)	" "	165.6	4.79			761
10 " - O.B.T.Co. 86.8%) A.T.& T.Co. 13.2%)	" "	184.8	4.79			768
11 "	" "	2993.8	5.04			15089
12 "	" "	38373.4	5.27			202228
12 " - O.B.T.Co. 91.7%) A.T.& T.Co. 8.3%)	" "	1474.0	5.27			7123
12 " - O.B.T.Co. 75%) A.T.& T.Co. 25%)	" "	836.0	5.27			3304
12 " - O.B.T.Co. 90.91%) A.T.& T.Co. 9.09%)	" "	65.0	5.27			311
13 "	" "	12748.3	5.67			72283
13 " - O.B.T.Co. 76.9%) A.T.& T.Co. 23.1%)	" "	483.0	5.67			2106
14 "	" "	6067.0	6.06			36766

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THE OHIO BELL TELEPHONE COMPANY

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)							
Main (Cont'd)							
Single tile (Cont'd)							
14 duct -	O.B.T.Co. 97%) A.T.& T.Co. 3%)	tr.ft.	92.0	$6.06			$541
14 duct -	O.B.T.Co. 93.75%) A.T.& T.Co. 6.25%)	" "	531.8	6.06			3021
14 " -	O.B.T.Co. 92.9%) A.T.& T.Co. 7.1%)	" "	1133.0	6.06			6378
14 " -	O.B.T.Co. 91.20%) A.T.& T.Co. 8.80%)	" "	982.8	6.06			5432
14 " -	O.B.T.Co. 95.89%) A.T.& T.Co. 4.11%)	" "	458.0	6.06			2661
15 "		" "	7403.3	6.28			46493
16 "		" "	10420.9	6.42			66902
17 "		" "	2369.0	6.82			16157
18 "		" "	4802.1	7.15			34335
18 " -	O.B.T.Co. 96.86%) A.T.& T.Co. 3.14%)	" "	234.6	7.15			1625
19 "		" "	2968.0	7.30			21666
20 "		" "	8356.1	7.55			63089
20 " -	O.B.T.Co. 95%) A.T.& T.Co. 5%)	" "	668.8	7.55			4797
21 "		" "	1570.0	7.93			12450
21 " -	O.B.T.Co. 95%) A.T.& T.Co. 5%)	" "	21.0	7.93			158
22 "		" "	1526.8	8.36			12764
23 "		" "	463.4	8.54			3957
24 "		" "	2699.3	8.74			23592
24 " -	O.B.T.Co. 96%) A.T.& T.Co. 4%)	" "	499.6	8.74			4192
24 " -	O.B.T.Co. 97.68%) A.T.& T.Co. 2.32%)	" "	214.5	8.74			1831

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Main (Cont'd)						
Single tile (Cont'd)						
25 duct	tr.ft.	12246.0	$9.21			$112786
26 "	" "	720.5	9.42			6787
26 " - O.B.T.Co. 96%) A.T.& T.Co. 4%)	" "	51.5	9.42			466
26 " - O.B.T.Co. 97.86%) A.T.& T.Co. 2.14%)	" "	139.0	9.42			1281
28 "	" "	887.0	9.92			8799
28 " - O.B.T.Co. 96%) A.T.& T.Co. 4%)	" "	779.2	9.92			7420
29 "	" "	273.0	10.11			2760
30 "	" "	3739.7	10.32			38594
31 "	" "	400.0	10.60			4240
33 "	" "	61.0	11.11			678
35 "	" "	120.3	11.66			1403
36 "	" "	1491.6	11.91			17765
37 "	" "	141.0	12.21			1722
40 "	" "	1026.0	13.16			13502
42 "	" "	246.5	13.81			3404
44 "	" "	198.0	14.53			2877
44 " - O.B.T.Co. 98%) A.T.& T.Co. 2%)	" "	1.5	14.53			21
45 "	" "	562.0	14.76			8295
46 "	" "	9.0	15.00			135
48 "	" "	334.2	15.45			5163
48 " - O.B.T.Co. 97.88%) A.T.& T.Co. 2.12%)	" "	210.0	15.45			3176
49 " - O.B.T.Co. 97.9%) A.T.& T.Co. 2.1%)	" "	174.0	15.68			2671
54 "	" "	89.0	16.92			491
55 "	" "	72.0	17.20			1238
60 "	" "	105.0	18.64			1957
84 "	" "	105.0	30.32			3184
96 "	" "	12.0	34.83			418

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Main (Cont'd)						
Multiple tile						
2 duct	tr.ft.	121189.2	$1.68			$203598
2 " - O.B.T.Co. 50%) P.T.Co. 50%)	" "	782.6	1.68			657
2 " - O.B.T.Co. 50%) Bratenahl Vil 50%)	" "	172.0	1.68			144
3 "	" "	28115.1	2.05			57636
3 " - O.B.T.Co. 50%) W.U.T.Co. 50%)	" "	169.0	2.05			173
4 "	" "	318516.6	2.29			729403
4 " - O.B.T.Co. 33.33%) A.T.& T.Co. 66.67%)	" "	868.0	2.29			663
4 " - O.B.T.Co. 50%) A.T.& T.Co. 50%)	" "	2758.0	2.29			3158
4 " - O.B.T.Co. 89.2%) A.T.& T.Co. 10.8%)	" "	451.0	2.29			921
4 " - O.B.T.Co. 86%) A.T.& T.Co. 14%	" "	907.0	2.29			1786
4 " - O.B.T.Co. 81.7%) A.T.& T.Co. 18.3%	" "	3.0	2.29			6
4 " - O.B.T.Co. 48.76%) A.T.& T.Co. 51.24%)	" "	8617.0	2.29			9822
4 " - O.B.T.Co. 66.67%) W.U.T.Co. 33.33%)	" "	129.0	2.29			197
4 " - O.B.T.Co. 50%) W.U.Tel.Co. 25%) P.T.Co. 25%)	" "	27.0	2.29			31
4 " - O.B.T.Co. 50%) P.T.Co. 50%)	" "	5297.0	2.29			6065

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ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)							
Main (Cont'd)							
Multiple tile (Cont'd)							
5 duct		tr.ft.	10420.4	$2.68	$27927		
5 " - O.B.T.Co. 80% City 20%		" "	179.0	2.68	384		
6 "		" "	364941.0	2.93	1069277		
6 " - O.B.T.Co. 66.7% A.T.& T.Co. 33.3%		" "	3470.0	2.93	6781		
6 " - O.B.T.Co. 50% A.T.& T.Co. 50%		" "	1324.0	2.93	1940		
6 " - O.B.T.Co. 93% A.T.& T.Co. 7%		" "	2646.5	2.93	7211		
6 " - O.B.T.Co. 89.2% A.T.& T.Co. 10.8%		" "	122.5	2.93	320		
6 " - O.B.T.Co. 83.3% A.T.& T.Co. 16.7%		" "	11785.0	2.93	28764		
6 " - O.B.T.Co. 73.60% A.T.& T.Co. 26.40%		" "	8550.2	2.93	18438		
6 " - O.B.T.Co. 50% A.T.& T.Co. 50%		" "	48.0	2.93	70		
6 " - O.B.T.Co. 40% A.T.& T.Co. 60%		" "	4842.0	2.93	5675		
6 " - O.B.T.Co. 20% A.T.& T.Co. 80%		" "	7686.0	2.93	4505		
6 " - O.B.T.Co. 66.67% W.U.T.Co. 33.33%		" "	1312.0	2.93	2563		
6 " - O.B.T.Co. 50% W.U.T.Co. 25% P.T.Co. 25%		" "	2404.6	2.93	3523		
6 " - O.B.T.Co. 80% P.T.Co. 20%		" "	1624.0	2.93	3807		

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ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Main (Cont'd)						
Multiple tile (Cont'd)						
6 duct - O.B.T.Co. 77.78%) W.U.T.Co. 22.22%)	tr.ft.	1326.3	$2.93			$ 3023
6 " - O.B.T.Co. 80%) A.T.& T.Co. 20%)	" "	2306.0	2.93			5405
6 " - O.B.T.Co. 66.67%) P.T.Co. 33.33%)	" "	892.0	2.93			570
6 " - O.B.T.Co. 66.67%) P.T.Co. 33.33%)	" "	471.0	2.93			920
6 " - O.B.T.Co. 66.67%) City 33.33%)	" "	62.0	2.93			121
7 "	" "	15962.6	3.34			53315
7 " - O.B.T.Co. 83.33%) A.T.& T.Co. 16.67%)	" "	2473.0	3.34			6883
7 " - O.B.T.Co. 85.37%) A.T.& T.Co. 14.63%)	" "	223.7	3.34			638
8 "	" "	136616.6	3.62			494552
8 " - O.B.T.Co. 92.37%) A.T.& T.Co. 7.63%)	" "	1285.0	3.62			4297
8 " - O.B.T.Co. 85.71%) A.T.& T.Co. 14.29%)	" "	3100.5	3.62			9620
8 " - O.B.T.Co. 82.40%) A.T.& T.Co. 17.60%)	" "	7465.1	3.62			22267
8 " - O.B.T.Co. 71.5%) A.T.& T.Co. 28.5%)	" "	54.0	3.62			140
8 " - O.B.T.Co. 66.67%) W.U.T.Co. 33.33%)	" "	209.0	3.62			504
8 " - O.B.T.Co. 50%) W.U.T.Co. 25%) P.T.Co. 25%)	" "	147.0	3.62			266

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Main (Cont'd)						
Multiple tile (Cont'd)						
8 duct - O.B.T.Co. 85.7%) P.T.Co. 14.3%)	tr.ft.	604.0	$3.62			$1874
8 " - O.B.T.Co. 92.37%) A.T.& T.Co. 7.63%)	" "	473.0	3.62			1582
8 " - O.B.T.Co. 66.67%) P.T.Co. 33.33%)	" "	348.0	3.62			840
8 " - O.B.T.Co. 66.67%) City 33.33%)	" "	49.0	3.62			118
9 "	" "	75271.5	3.83			288290
9 " - O.B.T.Co. 88.89%) A.T.& T.Co. 11.11%)	" "	4809.0	3.83			16372
9 " - O.B.T.Co. 87.5%) A.T.& T.Co. 12.5%)	" "	2020.0	3.83			6770
9 " - O.B.T.Co. 57.14%) A.T.& T.Co. 42.86%)	" "	1255.0	3.83			2747
9 " - O.B.T.Co. 62.5%) A.T.& T.Co. 37.5%)	" "	7135.0	3.83			17079
9 " - O.B.T.Co. 37.5%) A.T.& T.Co. 62.5%)	" "	9911.0	3.83			14235
9 " - O.B.T.Co. 25%) A.T.& T.Co. 75%)	" "	5053.0	3.83			4838
10 "	" "	50726.9	4.27			216604
10 " - O.B.T.Co. 90%) A.T.& T.Co. 10%)	" "	29.0	4.27			111
10 " - O.B.T.Co. 75%) A.T.& T.Co. 25%)	" "	680.5	4.27			2179
10 " - O.B.T.Co. 66.67%) A.T.& T.Co. 33.33%)	" "	456.0	4.27			1298

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Main (Cont'd)						
Multiple tile (Cont'd)						
10 duct - O.B.T.Co. 62.5%) A.T.& T.Co. 37.5%)	tr.ft.	1046.6	$4.27			$ 2793
10 " - O.B.T.Co. 88.89%) F.T.Co. 11.11%)	" "	366.0	4.27			1389
10 " - O.B.T.Co. 44.44%) A.T.& T.Co. 55.56%)	" "	252.0	4.27			478
11 "	" "	14399.5	4.54			65374
11 " - O.B.T.Co. 90%) A.T.& T.Co. 10%)	" "	413.0	4.54			1688
11 " - O.B.T.Co. 66.67%) A.T.& T.Co. 33.33%)	" "	476.0	4.54			1441
11 " - O.B.T.Co. 70%) A.T.& T.Co. 30%)	" "	453.0	4.54			1440
12 "	" "	68055.8	4.75			323265
12 " - O.B.T.Co. 91.67%) A.T.& T.Co. 8.33%)	" "	1243.0	4.75			5412
12 " - O.B.T.Co. 91.46%) A.T.& T.Co. 8.54%)	" "	384.8	4.75			1672
12 " - O.B.T.Co. 90.91%) A.T.& T.Co. 9.09%)	" "	1029.0	4.75			4443
12 " - O.B.T.Co. 70%) A.T.& T.Co. 30%)	" "	51.0	4.75			170
12 " - O.B.T.Co. 75%) A.T.& T.Co. 25%)	" "	2336.0	4.75			8322
12 " - O.B.T.Co. 72.7%) A.T.& T.Co. 9.1%) W.U.T.Co. 18.2%)	" "	336.0	4.75			1160
12 " - O.B.T.Co. 63.6%) A.T.& T.Co. 36.4%)	" "	2778.0	4.75			8392

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Main (Cont'd)						
Multiple tile (Cont'd)						
12 duct - O.B.T.Co. 62.5%) P.T.Co. 37.5%)	tr.ft.	48.0	$4.75			$142
12 " - O.B.T.Co. 45.5%) A.T.& T.Co. 54.5%)	" "	826.0	4.75			1785
12 " - O.B.T.Co. 90%) A.T.& T.Co. 10%)	" "	515.0	4.75			2202
13 "	" "	1137.9	5.22			5940
13 " - O.B.T.Co. 75%) A.T.& T.Co. 8.3%) W.U.T.Co. 16.7%)	" "	349.0	5.22			1366
14 "	" "	8487.7	5.70			48380
14 " - O.B.T.Co. 92.3%) A.T.& T.Co. 7.7%)	" "	294.0	5.70			1547
14 " - O.B.T.Co. 92.86%) A.T.& T.Co. 7.14%)	" "	1236.0	5.70			6542
15 "	" "	5579.7	5.97			33311
15 " - O.B.T.Co. 76%) A.T.& T.Co. 24%)	" "	1267.8	5.97			5752
16 "	" "	10469.9	6.10			63866
16 " - O.B.T.Co. 93.81%) A.T.& T.Co. 6.19%)	" "	736.0	6.10			4212
16 " - O.B.T.Co. 93.33%) A.T.& T.Co. 6.67%)	" "	85.0	6.10			484
16 " - O.B.T.Co. 98%) A.T.& T.Co. 2%)	" "	99.8	6.10			597
16 " - O.B.T.Co. 76%) A.T.& T.Co. 24%)	" "	254.0	6.10			1178
17 "	" "	3955.5	6.40			25315

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond.	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Main (Cont'd)						
Multiple tile (Cont'd)						
18 duct	tr.ft.	8801.4	$6.87			$60466
18 " - O.B.T.Co. 64.7%) A.T.& T.Co. 35.3%)	"	"	4450.0	6.87		19780
18 " - O.B.T.Co. 88.89%) A.T.& T.Co. 11.11%)	"	"	256.0	6.87		1563
18 " - O.B.T.Co. 94.12%) A.T.& T.Co. 5.88%)	"	"	60.0	6.87		388
18 " - O.B.T.Co. 94.44%) A.T.& T.Co. 5.56%)	"	"	173.0	6.87		1122
18 " - O.B.T.Co. 60.61%) A.T.& T.Co. 6.06%) W.U.T.Co. 33.33%)	"	"	19.0	6.87		79
19 "	"	"	236.0	7.00		1652
20 "	"	"	6624.6	7.25		48028
20 " - O.B.T.Co. 97.5%) A.T.& T.Co. 2.5%)	"	"	1175.0	7.25		8306
21 "	"	"	36.0	7.69		277
22 "	"	"	186.0	8.03		1494
23 "	"	"	445.0	8.20		3649
23 " - O.B.T.Co. 95.45%) A.T.& T.Co. 4.55%)	"	"	217.0	8.20		1698
24 "	"	"	3338.3	8.38		27973
24 " - O.B.T.Co. 97.9%) A.T.& T.Co. 2.1%)	"	"	180.0	8.38		1477
24 " - O.B.T.Co. 73.6%) A.T.& T.Co. 26.4%)	"	"	292.0	8.38		1801
24 " - O.B.T.Co. 93.8%) A.T.& T.Co. 4.2%)	"	"	312.0	8.38		2505
24 " - O.B.T.Co. 95.4%) A.T.& T.Co. 4.6%)	"	"	92.0	8.38		735

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Main (Cont'd)						
Multiple tile (Cont'd)						
24 duct - O.B.T.Co. 70.58% W.U.T.Co. 25.00% A.T.& T.Co. 4.42%	tr.ft.	1114.0	$8.38			$ 6589
25 "	" "	33.0	8.93			295
26 "	" "	743.3	9.04			6719
26 " - O.B.T.Co. 96.15% A.T.& T.Co. 3.85%	" "	25.5	9.04			222
27 "	" "	292.4	9.22			2696
28 "	" "	1570.5	9.52			14951
30 "	" "	346.0	9.91			3429
32 "	" "	947.0	10.35			9801
32 " - O.B.T.Co. 94.99% A.T.& T.Co. 5.01%	" "	13.0	10.35			128
35 "	" "	48.2	11.20			540
36 "	" "	449.0	11.43			5132
36 " - O.B.T.Co. 98.4% A.T.& T.Co. 1.6%	" "	37.0	11.43			416
36 " - O.B.T.Co. 97.15% A.T.& T.Co. 2.85%	" "	274.7	11.43			3050
36 " - O.B.T.Co. 97.22% A.T.& T.Co. 2.78%	" "	294.0	11.43			3267
40 "	" "	718.0	12.64			9076
44 "	" "	60.0	13.80			828
46 "	" "	476.0	14.25			6783
48 "	" "	3102.5	14.52			45048
50 "	" "	41.0	14.91			611
52 "	" "	222.7	15.38			3425
58 "	" "	497.0	16.76			8330
60 "	" "	339.0	17.15			5814
84 "	" "	210.0	27.00			5670
112 "	" "	8.6	43.43			373

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ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Main (Cont'd)						
Fiber conduit						
1 duct	tr.ft.	443.0	$1.40			$620
2 "	" "	5743.0	1.83			10510
3 "	" "	3849.0	2.32			8891
4 "	" "	10650.0	2.57			27370
4 " - O.B.T.Co. 75%) P.T.Co. 25%)	" "	558.8	2.57			1077
5 "	" "	4710.7	3.09			14556
6 "	" "	1436.9	3.33			4785
7 "	" "	879.0	3.76			3305
8 "	" "	1107.2	4.03			4462
9 "	" "	2.0	4.26			9
10 "	" "	263.8	4.79			1264
12 "	" "	113.0	5.27			596
16 "	" "	30.1	6.42			193
25 "	" "	11.0	9.21			101
42 "	" "	32.0	13.81			442
Sewer tile						
1 duct	" "	10514.9	1.46			15352
2 "	" "	6209.0	1.95			12108
3 "	" "	186.1	2.49			463
4 "	" "	1975.6	2.82			5571
4 " - O.B.T.Co. 48.76%) A.T.& T.Co. 51.24%)	" "	18.0	2.82			25
5 " - O.B.T.Co. 75%) A.T.& T.Co. 25%)	" "	342.0	3.39			870
6 " - O.B.T.Co. 50%) W.U.T.Co. 25%) P.T.Co. 25%)	" "	81.0	3.70			150
8 "	" "	116.0	4.51			523
10 "	" "	18.0	5.40			97
16 "	" "	17.6	7.39			130
Creosoted wood						
1 duct	tr.ft.	7441.0	1.05			7813
2 "	" "	1945.3	1.49			2898

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Main (Cont'd)						
Creosoted wood (Cont'd)						
3 duct	tr.ft.	2190.5	$1.96			$ 4293
4 "	" "	511.5	2.24			1146
4 " - O.B.T.Co. 48.76%) A.T.& T.Co. 51.24%)	" "	106.5	2.24			116
4 " - O.B.T.Co. 33.33%) A.T.& T.Co. 66.67%)	" "	492.0	2.24			367
5 "	" "	6.4	2.75			18
6 "	" "	2975.3	3.03			9015
6 " - O.B.T.Co. 73.60%) A.T.& T.Co. 26.40%)	" "	98.0	3.03			219
7 "	" "	107.6	3.45			371
8 "	" "	604.6	3.71			2243
9 "	" "	54.8	3.96			217
9 " - O.B.T.Co. 62.5%) A.T.& T.Co. 37.5%)	" "	889.0	3.96			2200
10 "	" "	1182.0	4.50			5319
10 " - O.B.T.Co. 88.9%) A.T.& T.Co. 11.1%)	" "	1309.0	4.50			5237
11 " - O.B.T.Co. 90%) A.T.& T.Co. 10%)	" "	194.0	4.73			826
30 "	" "	74.0	12.31			911
Iron pipe						
1 duct	" "	1358.1	1.83			2485
2 "	" "	1511.7	2.68			4051
3 "	" "	346.5	3.59			1244
4 "	" "	857.0	4.28			3668
5 "	" "	489.3	5.18			2535
6 "	" "	702.7	5.89			4139
6 " - O.B.T.Co. 93%) A.T.& T.Co. 7%)	" "	65.0	5.89			356

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Main (Cont'd)						
Iron pipe (Cont'd)						
6 duct - O.B.T.Co. 80%) A.T.& T.Co. 20%)	tr.ft.	68.0	$5.89			$321
6 " - O.B.T.Co. 50%) W.U.T.Co. 25%) P.T.Co. 25%)	" "	115.0	5.89			339
7 "	" "	100.0	6.75			675
8 "	" "	429.1	7.44			3193
9 "	" "	279.0	8.10			2260
10 "	" "	64.0	9.06			580
12 "	" "	333.1	10.39			3461
12 " - O.B.T.Co. 71.82%) A.T.& T.Co. 18.18%) W.U.T.Co. 10.00%)	" "	15.0	10.39			112
21 "	" "	18.0	16.90			304
25 "	" "	400.0	19.88			7952
36 " - O.B.T.Co. 98.4%) A.T.& T.Co. 1.6%)	" "	72.0	27.28			1933
Wood box	" "	356	2.25			801
Concrete box	" "	64.1	3.50			224
Tunnel - 4' x 5'	" "	50	35.00			1750
Trench for buried cable	" "	12830	.50			6415
Manholes						
O.B.T.Co. 100%	ea.	8131	281.00			2284811
O.B.T.Co. 99.5% A.T.& T.Co. .5%	"	1	281.00			280
O.B.T.Co. 99.4% A.T.& T.Co. .6%	"	1	281.00			279
O.B.T.Co. 99.17% A.T.& T.Co. .83%	"	1	281.00			279
O.B.T.Co. 98.9% A.T.& T.Co. 1.1%	"	1	281.00			278

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Manholes (Cont'd)						
O.B.T.Co. 98.15% A.T.& T.Co. 1.85%	ea.	1	$281.00			$276
O.B.T.Co. 98.04% A.T.& T.Co. 1.96%	"	1	281.00			275
O.B.T.Co. 97.91% A.T.& T.Co. 2.09%	"	1	281.00			275
O.B.T.Co. 97.86% A.T.& T.Co. 2.14%	"	1	281.00			275
O.B.T.Co. 97.80% A.T.& T.Co. 2.20%	"	1	281.00			275
O.B.T.Co. 97.77% A.T.& T.Co. 2.23%	"	1	281.00			275
O.B.T.Co. 97.67% A.T.& T.Co. 2.33%	"	1	281.00			274
O.B.T.Co. 97.52% A.T.& T.Co. 2.48%	"	1	281.00			274
O.B.T.Co. 97.43% A.T.& T.Co. 2.57%	"	1	281.00			274
O.B.T.Co. 97.37% A.T.& T.Co. 2.63%	"	4	281.00			1094
O.B.T.Co. 97.22% A.T.& T.Co. 2.78%	"	2	281.00			546
O.B.T.Co. 97.03% A.T.& T.Co. 2.97%	"	1	281.00			273
O.B.T.Co. 96.86% A.T.& T.Co. 3.14%	"	1	281.00			272
O.B.T.Co. 96.85% A.T.& T.Co. 3.15%	"	1	281.00			272
O.B.T.Co. 96.53% A.T.& T.Co. 3.47%	"	1	281.00			271

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W. F. SLOAN

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Manholes (Cont'd)						
O.B.T.Co. 96.43% A.T.& T.Co. 3.57%	ea.	2	$281.00	$542		
O.B.T.Co. 96.37% A.T.& T.Co. 3.63%	"	1	281.00	271		
O.B.T.Co. 96.34% A.T.& T.Co. 3.66%	"	1	281.00	271		
O.B.T.Co. 96.31% A.T.& T.Co. 3.69%	"	1	281.00	271		
O.B.T.Co. 96.15% A.T.& T.Co. 3.85%	"	1	281.00	270		
O.B.T.Co. 95.89% A.T.& T.Co. 4.11%	"	2	281.00	539		
O.B.T.Co. 95.84% A.T.& T.Co. 4.16%	"	1	281.00	269		
O.B.T.Co. 95.83% A.T.& T.Co. 4.17%	"	1	281.00	269		
O.B.T.Co. 95.74% A.T.& T.Co. 4.26%	"	1	281.00	269		
O.B.T.Co. 95.66% A.T.& T.Co. 4.34%	"	1	281.00	269		
O.B.T.Co. 95.45% A.T.&T.Co. 4.55%	"	1	281.00	268		
O.B.T.Co. 95.44% A.T.& T.Co. 4.56%	"	1	281.00	268		
O.B.T.Co. 95.24% A.T.& T.Co. 4.76%	"	1	281.00	268		
O.B.T.Co. 95.15% A.T.& T.Co. 4.85%	"	1	281.00	267		
O.B.T.Co. 94.87% A.T.& T.Co. 5.13%	"	1	281.00	267		

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ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Manholes (Cont'd)						
O.B.T.Co. 94.74% A.T.& T.Co. 5.26%	ea.	1	$281.00			$266
O.B.T.Co. 94.72% A.T.& T.Co. 5.28%	"	1	281.00			266
O.B.T.Co. 94.44% A.T.& T.Co. 5.56%	"	1	281.00			265
O.B.T.Co. 94.12% A.T.& T.Co. 5.88%	"	1	281.00			264
O.B.T.Co. 94.07% A.T.& T.Co. 5.93%	"	2	281.00			529
O.B.T.Co. 93.85% A.T.& T.Co. 6.15%	"	1	281.00			264
O.B.T.Co. 93.81% A.T.& T.Co. 6.19%	"	3	281.00			791
O.B.T.Co. 93.75% A.T.& T.Co. 6.25%	"	1	281.00			263
O.B.T.Co. 93.69% A.T.& T.Co. 6.31%	"	1	281.00			263
O.B.T.Co. 93.61% A.T.& T.Co. 6.39%	"	1	281.00			263
O.B.T.Co. 93.54% A.T.& T.Co. 6.46%	"	1	281.00			263
O.B.T.Co. 93.36% A.T.& T.Co. 6.64%	"	1	281.00			262
O.B.T.Co. 93.33% A.T.& T.Co. 6.67%	"	1	281.00			262
O.B.T.Co. 93.06% A.T.& T.Co. 6.94%	"	10	281.00			2615
O.B.T.Co. 92.96% A.T.& T.Co. 7.04%	"	1	281.00			261

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond.	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Manholes (Cont'd)						
O.B.T.Co. 92.86% A.T.& T.Co. 7.14%	ea.	7	$281.00	$1827		
O.B.T.Co. 92.86% P.T.Co. 7.14%	"	1	281.00	261		
O.B.T.Co. 92.85% A.T.& T.Co. 7.15%	"	2	281.00	522		
O.B.T.Co. 92.78% A.T.& T.Co. 7.22%	"	1	281.00	261		
O.B.T.Co. 92.37% A.T.& T.Co. 7.63%	"	4	281.00	1038		
O.B.T.Co. 92.31% A.T.& T.Co. 7.69%	"	2	281.00	519		
O.B.T.Co. 92.31% P.T.Co. 7.69%	"	1	281.00	259		
O.B.T.Co. 91.67% A.T.& T.Co. 8.33%	"	12	281.00	3091		
O.B.T.Co. 91.46% A.T.& T.Co. 8.54%	"	1	281.00	257		
O.B.T.Co. 91.30% A.T.& T.Co. 8.70%	"	1	281.00	257		
O.B.T.Co. 91.20% A.T.& T.Co. 8.80%	"	2	281.00	513		
O.B.T.Co. 91.18% A.T.& T.Co. 8.82%	"	1	281.00	256		
O.B.T.Co. 90.91% A.T.& T.Co. 9.09%	"	3	281.00	766		
O.B.T.Co. 90.91% P.T.Co. 9.09%	"	1	281.00	255		
O.B.T.Co. 90.90% A.T.& T.Co. 9.10%	"	1	281.00	255		

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond.	Cost less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Manholes (Cont'd)						
O.B.T.Co. 90.74% A.T.& T.Co. 9.26%	ea.	1	$281.00			$255
O.B.T.Co. 90.67% A.T.& T.Co. 9.33%	"	1	281.00			255
O.B.T.Co. 90.24% A.T.& T.Co. 9.76%	"	1	281.00			254
O.B.T.Co. 90.00% A.T.& T.Co. 10.00%	"	1	281.00			253
O.B.T.Co. 90.00% P.T.Co. 10.00%	"	1	281.00			253
O.B.T.Co. 89.65% A.T.& T.Co. 10.35%	"	1	281.00			252
O.B.T.Co. 89.49% A.T.& T.Co. 10.51%	"	1	281.00			251
O.B.T.Co. 89.48% A.T.& T.Co. 10.52%	"	1	281.00			251
O.B.T.Co. 89.32% A.T.& T.Co. 10.68%	"	1	281.00			251
O.B.T.Co. 89.00% A.T.& T.Co. 11.00%	"	2	281.00			500
O.B.T.Co. 88.90% A.T.& T.Co. 11.10%	"	2	281.00			500
O.B.T.Co. 88.89% A.T.& T.Co. 11.11%	"	18	281.00			4496
O.B.T.Co. 88.89% P.T.Co. 11.11%	"	2	281.00			500
O.B.T.Co. 88.89% W.U.T.Co. 11.11%	"	1	281.00			250
O.B.T.Co. 88.85% A.T.& T.Co. 11.15%	"	1	281.00			250

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Manholes (Cont'd)						
O.B.T.Co. 88.64% A.T.& T.Co. 11.36%	ea.	1	$281.00			$249
O.B.T.Co. 88.24% A.T.& T.Co. 5.88% W.U.T.Co. 5.88%	"	1	281.00			248
O.B.T.Co. 88.00% A.T.& T.Co. 12.00%	"	1	281.00			247
O.B.T.Co. 87.63% A.T.& T.Co. 12.37%	"	1	281.00			246
O.B.T.Co. 87.50% A.T.& T.Co. 12.50%	"	27	281.00			6639
O.B.T.Co. 86.67% P.T.Co. 13.33%	"	1	281.00			244
O.B.T.Co. 85.75% A.T.& T.Co. 14.25%	"	4	281.00			964
O.B.T.Co. 85.72% A.T.& T.Co. 14.28%	"	5	281.00			1204
O.B.T.Co. 85.72% P.T.Co. 14.28%	"	1	281.00			241
O.B.T.Co. 85.71% A.T.& T.Co. 14.29%	"	3	281.00			723
O.B.T.Co. 85.71% P.T.Co. 14.29%	"	1	281.00			241
O.B.T.Co. 85.56% A.T.& T.Co. 14.44%	"	3	281.00			721
O.B.T.Co. 85.00% A.T.& T.Co. 15.00%	"	1	281.00			239
O.B.T.Co. 84.92% A.T.& T.Co. 15.08%	"	2	281.00			477
O.B.T.Co. 83.33% A.T.& T.Co. 16.67%	"	8	281.00			1873

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ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Manholes (Cont'd)						
O.B.T.Co. 83.30% A.T.& T.Co. 16.70%	ea.	21	$281.00			$4916
O.B.T.Co. 82.92% A.T.& T.Co. 17.08%	"	2	281.00			466
O.B.T.Co. 82.40% A.T.& T.Co. 17.60%	"	17	281.00			3936
O.B.T.Co. 82.20% A.T.& T.Co. 17.80%	"	1	281.00			231
O.B.T.Co. 81.77% A.T.& T.Co. 18.23%	"	2	281.00			460
O.B.T.Co. 81.26% A.T.& T.Co. 18.74%	"	2	281.00			457
O.B.T.Co. 80.00% A.T.& T.Co. 20.00%	"	35	281.00			7868
O.B.T.Co. 80.00% P.T.Co. 20.00%	"	5	281.00			1124
O.B.T.Co. 78.88% A.T.& T.Co. 21.12%	"	1	281.00			222
O.B.T.Co. 78.57% A.T.& T.Co. 21.43%	"	1	281.00			221
O.B.T.Co. 77.78% A.T.& T.Co. 22.22%	"	2	281.00			437
O.B.T.Co. 77.78% W.U.T.Co. 22.22%	"	4	281.00			874
O.B.T.Co. 77.77% A.T.& T.Co. 22.23%	"	1	281.00			219
O.B.T.Co. 77.27% A.T.& T.Co. 22.73%	"	1	281.00			217
O.B.T.Co. 76.92% A.T.& T.Co. 23.08%	"	7	281.00			1513

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Manholes (Cont'd)						
O.B.T.Co. 75.81% A.T.& T.Co. 24.19%	ea.	1	$281.00			$213
O.B.T.Co. 75.00% A.T.& T.Co. 25.00%	"	9	281.00			1897
O.B.T.Co. 75.00% P.T.Co. 25.00%	"	5	281.00			1054
O.B.T.Co. 75.00% P.T.Co. 12.50% W.U.T.Co. 12.50%	"	1	281.00			211
O.B.T.Co. 75.00% A.T.& T.Co. 8.33% W.U.T.Co. 16.67%	"	1	281.00			211
O.B.T.Co. 74.38% A.T.& T.Co. 25.62%	"	2	281.00			418
O.B.T.Co. 73.92% A.T.& T.Co. 8.69% W.U.T.Co. 17.39%	"	1	281.00			208
O.B.T.Co. 73.60% A.T.& T.Co. 26.40%	"	14	281.00			2895
O.B.T.Co. 73.33% A.T.& T.Co. 26.67%	"	1	281.00			206
O.B.T.Co. 72.72% A.T.& T.Co. 27.28%	"	5	281.00			1022
O.B.T.Co. 72.70% City 27.30%	"	1	281.00			204
O.B.T.Co. 71.82% A.T.& T.Co. 10.00% W.U.T.Co. 18.18%	"	1	281.00			202
O.B.T.Co. 71.43% A.T.& T.Co. 28.57%	"	6	281.00			1204
O.B.T.Co. 70.95% A.T.& T.Co. 29.05%	"	1	281.00			199

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond.	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Manholes (Cont'd)						
O.B.T.Co. 70.58% A.T.& T.Co. 4.42% W.U.T.Co. 25.00%	ea.	2	$281.00	$397		
O.B.T.Co. 70.00% A.T.& T.Co. 30.00%	"	11	281.00	2164		
O.B.T.Co. 68.42% A.T.& T.Co. 31.58%	"	2	281.00	385		
O.B.T.Co. 66.67% A.T.& T.Co. 33.33%	"	17	281.00	3185		
O.B.T.Co. 66.67% W.U.T.Co. 16.67% P.T.Co. 16.66%	"	1	281.00	187		
O.B.T.Co. 66.67% W.U.T.Co. 33.33%	"	7	281.00	1311		
O.B.T.Co. 66.67% P.T.Co. 33.33%	"	3	281.00	562		
O.B.T.Co. 66.67% City 33.33%	"	2	281.00	375		
O.B.T.Co. 65.83% A.T.& T.Co. 34.17%	"	1	281.00	185		
O.B.T.Co. 65.31% A.T.& T.Co. 34.69%	"	1	281.00	184		
O.B.T.Co. 64.80% A.T.& T.Co. 35.20%	"	1	281.00	182		
O.B.T.Co. 64.71% A.T.& T.Co. 35.29%	"	3	281.00	546		
O B.T.Co. 64.70% A.T.& T.Co. 35.30%	"	9	281.00	1636		
O.B.T.Co. 63.60% A.T.& T.Co. 36.40%	"	6	281.00	1072		
O.B.T.Co. 63.16% A.T.& T.Co. 36.84%	"	1	281.00	177		

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W. F. SLOAN

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THE OHIO BELL TELEPHONE COMPANY

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)							
Manholes (Cont'd)							
O.B.T.Co.	62.50%	ea.	13	$281.00	$2283		
A.T.& T.Co.	37.50%						
O.B.T.Co.	60.61%	"	1	281.00	170		
A.T.& T.Co.	6.06%						
W.U.T.Co.	33.33%						
O.B.T.Co.	57.14%	"	1	281.00	161		
P.T.Co.	42.86%						
O.B.T.Co.	57.14%	"	1	281.00	161		
A.T.& T.Co.	42.86%						
O.B.T.Co.	53.85%	"	1	281.00	151		
A.T.& T.Co.	46.15%						
O.B.T.Co.	52.63%	"	1	281.00	148		
A.T.& T.Co.	47.37%						
O.B.T.Co.	52.00%	"	1	281.00	146		
A.T.& T.Co.	48.00%						
O.B.T.Co.	50.00%	"	20	281.00	2810		
A.T.& T.Co.	50.00%						
O.B.T.Co.	50.00%	"	12	281.00	1686		
W.U.T.Co.	25.00%						
P.T.Co.	25.00%						
O.B.T.Co.	50.00%	"	2	281.00	281		
City	50.00%						
O.B.T.Co.	50.00%	"	24	281.00	3372		
T.T.Co.	50.00%						
O.B.T.Co.	49.44%	"	1	281.00	139		
A.T.& T.Co.	50.56%						
O.B.T.Co.	48.76%	"	24	281.00	3288		
A.T.& T.Co.	51.24%						
O.B.T.Co.	45.50%	"	1	281.00	128		
A.T.& T.Co.	54.50%						

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Manholes (Cont'd)						
O.B.T.Co. 41.18% A.T.& T.Co. 58.82%	ea.	3	$281.00			$347
O.B.T.Co. 40.00% A.T.& T.Co. 60.00%	"	9	281.00			1012
O.B.T.Co. 37.50% A.T.& T.Co. 62.50%	"	24	281.00			2529
O.B.T.Co. 36.84% A.T.& T.Co. 63.16%	"	2	281.00			207
O.B.T.Co. 33.33% A.T.& T.Co. 66.67%	"	3	281.00			281
O.B.T.Co. 27.28% A.T.& T.Co. 72.72%	"	2	281.00			153
O.B.T.Co. 25.00% A.T.& T.Co. 75.00%	"	8	281.00			562
O.B.T.Co. 23.07% A.T.& T.Co. 76.93%	"	1	281.00			65
O.B.T.Co. 20.00% A.T.& T.Co. 80.00%	"	16	281.00			899
Subsidiary						
Single tile						
1 duct	tr.ft.	252813.0	1.42			358994
2 "	" "	174640.2	1.85			323084
2 " - O.B.T.Co. 50% P.T.Co. 50%	" "	150.0	1.85			139
2 " - O.B.T.Co. 50% Bratenahl 50%	" "	61.0	1.85			56
3 "	" "	39825.4	2.33			92793
3 " - O.B.T.Co. 66.67% W.U.T.Co. 33.33%	" "	122.0	2.33			190
4 "	" "	11829.0	2.59			30637

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2343

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Subsidiary (Cont'd)						
Single tile (Cont'd)						
4 duct - O.B.T.Co. 66.67%) A.T.& T.Co. 33.33%)	tr.ft.	245.5	$2.59			$424
4 " - O.B.T.Co. 80%) P.T.Co. 20%)	" "	54.0	2.59			112
4 " - O.B.T.Co. 50%) W.U.T.Co. 25%) P.T.Co. 25%)	" "	115.0	2.59			149
5 "	" "	1060.2	3.11			3297
6 "	" "	2734.0	3.35			9159
6 " - O.B.T.Co. 83.33%) W.U.T.Co. 16.67%)	" "	79.0	3.35			221
7 "	" "	212.6	3.78			804
8 "	" "	259.5	4.05			1051
8 " - O.B.T.Co. 87.50%) A.T.& T.Co. 12.50%)	" "	62.0	4.05			220
11 "	" "	118.0	5.06			597
Multiple tile						
2 duct	" "	44591.7	1.70			75806
2 " - O.B.T.Co. 50%) A.T.& T.Co. 50%)	" "	290.0	1.70			246
2 " - O.B.T.Co. 50%) P.T.Co. 50%)	" "	562.2	1.70			478
3 "	" "	10848.0	2.07			22455
3 " - O.B.T.Co. 93.06%) A.T.& T.Co. 6.94%)	" "	53.0	2.07			102
4 "	" "	6314.5	2.31			14586
4 " - O.B.T.Co. 50%) P.T.Co. 50%)	" "	702.7	2.31			812

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Subsidiary (Cont'd)						
Multiple tile (Cont'd)						
4 duct - O.B.T.Co. 66.67%) A.T.& T.Co. 33.33%)	tr.ft.	128.0	$2.31	$197		
5 "	" "	526.4	2.70	1421		
6 "	" "	2178.8	2.95	6427		
7 "	" "	240.5	3.36	808		
8 "	" "	1079.2	3.64	3928		
9 "	" "	76.0	3.85	293		
10 "	" "	55.0	4.29	236		
12 "	" "	103.0	4.77	491		
24 "	" "	3.0	8.40	25		
25 "	" "	45.0	8.95	403		
Fiber conduit						
1 duct	" "	21569.8	1.42	30629		
2 "	" "	8868.6	1.85	16407		
3 "	" "	1139.4	2.33	2655		
4 "	" "	478.0	2.59	1238		
6 "	" "	39.0	3.35	131		
12 "	" "	3.0	5.29	16		
Sewer tile						
1 duct	" "	155390.7	1.08	167822		
2 "	" "	77076.3	1.53	117927		
3 "	" "	15230.4	2.02	30765		
3 " - O.B.T.Co. 85.60%) A.T.& T.Co. 14.40%)	" "	33.0	2.02	57		
3 " - O.B.T.Co. 82.20%) A.T.& T.Co. 17.80%)	" "	58.0	2.02	96		
3 " - O.B.T.Co. 66.67%) W.U.T.Co. 33.33%)	" "	111.0	2.02	149		
3 " - O.B.T.Co. 50%) P.T.Co. 50%)	" "	53.0	2.02	54		
3 " - O.B.T.Co. 33.33%) P.T.Co. 66.67%)	" "	79.0	2.02	53		
4 "	" "	3846.1	2.31	8884		

THE OHIO BELL TELEPHONE COMPANY

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)							
Subsidiary (Cont'd)							
Sewer tile (Cont'd)							
4 duct	- O.B.T.Co. 50%) W.U.T.Co. 25%) P.T.Co. 25%)	tr.ft.	29.0	$2.31			$33
4 "	- O.B.T.Co. 50%) A.T.& T.Co. 50%)	" "	137.8	2.31			159
5 "		" "	341.2	2.83			966
5 "	- O.B.T.Co. 66.67%) W.U.T.Co. 33.33%)	" "	48.0	2.83			91
5 "	- O.B.T.Co. 70%) P.T.Co. 30%)	" "	73.9	2.83			146
6 "		" "	37.0	3.12			115
6 "	- O.B.T.Co. 66.67%) P.T.Co. 33.33%)	" "	4.0	3.12			8
8 "		" "	21.0	3.83			80
9 "		" "	52.0	4.10			213
Iron pipe							
1 duct		" "	31540.4	1.36			42895
2 "		" "	11377.4	2.09			23779
3 "		" "	1784.0	2.90			5174
3 "	- O.B.T.Co. 66.66%) W.U.T.Co. 16.67%) P.T.Co. 16.67%)	" "	5.0	2.90			10
3 "	- O.B.T.Co. 33.34%) W.U.T.Co. 33.33%) P.T.Co. 33.33%)	" "	12.0	2.90			12
4 "		" "	913.6	3.51			3207
5 "		" "	41.0	4.34			178
6 "		" "	62.7	4.95			310

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THE OHIO BELL TELEPHONE COMPANY

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)							
Subsidiary (Cont'd)							
Creosoted wood							
1 duct	tr.ft.	48417.5	$1.07	$51807			
2 "	" "	7254.6	1.51	10954			
3 "	" "	567.7	1.98	1124			
4 "	" "	36.2	2.26	82			
Tunnel 4'0" x 5'0"	" "	40.0	35.00	1400			
Paving over main line trench							
Asphalt on concrete	sq.yds.	80067.95	3.45	276234			
Asphalt on brick	" "	3174.13	3.45	10951			
Asphalt on stone	" "	23889.77	3.45	82420			
Brick on concrete	" "	92217.38	2.80	258209			
Brick on sand	" "	82971.00	2.80	232319			
Stone on concrete	" "	22085.84	2.80	61840			
Stone on sand	" "	46941.65	2.80	131437			
Wood block on concrete	" "	17462.65	3.00	52388			
Flag stone	" "	17378.86	.75	13034			
Concrete	" "	17659.80	3.15	55628			
Grass	" "	27162.48	.50	13581			
Macadam	" "	4800.63	2.00	9601			
Paving over manholes							
Asphalt on concrete	" "	3402.95	3.45	11740			
Asphalt on brick	" "	134.90	3.45	465			
Asphalt on stone	" "	1015.34	3.45	3503			
Brick on concrete	" "	3919.31	2.80	10974			
Brick on sand	" "	3526.34	2.80	9874			
Stone on concrete	" "	938.67	2.80	2628			
Stone on sand	" "	1995.06	2.80	5586			
Wood block on concrete	" "	742.17	3.00	2227			
Flag stone	" "	738.62	.75	554			
Concrete	" "	750.56	3.15	2364			
Grass	" "	1154.43	.50	577			
Macadam	" "	204.03	2.00	408			
Paving over subsidiary conduit							
Asphalt on concrete	" "	10811.31	3.45	37299			
Asphalt on brick	" "	379.89	3.45	1309			
Asphalt on stone	" "	949.87	3.45	3277			
Brick on concrete	" "	33591.58	2.80	94056			
Brick on sand	" "	28804.32	2.80	80652			

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Paving over subsidiary conduit (Cont'd)						
Stone on concrete	sq.yds.	2628.62	$2.80	$ 7360		
Stone on sand	" "	6883.22	2.80	19273		
Wood block on concrete	" "	4335.41	3.00	13006		
Flag stone	" "	3423.47	.75	2568		
Concrete	" "	8403.67	3.15	26472		
Grass	" "	11019.09	.50	5510		
Macadam	" "	1447.88	2.00	2896		
					$13193068	95 $12533415
Total Account 244					$13193068	$12533415

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W. F. SLOAN

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond	Cost less Depreciation
ACCOUNT 245 - EXCHANGE UNDERGROUND CABLE						
Main						
Cable						
27 quad, 13 gauge	ft.	21	$1.4300			$30
24 pair, 14 gauge	"	5370	.6780			3641
6 pair, 19 gauge	"	2262	.2691			609
8 " " "	"	4561	.2813			1283
11 " " "	"	3079	.2997			923
12 " " "	"	850	.3050			259
16 " " "	"	5580	.3324			1855
21 " " "	"	5501	.3550			1953
26 " " "	"	46452	.3911			18167
31 " " "	"	3420	.4167			1425
41 " " "	"	2332	.4782			1115
51 " " "	"	88939	.5240			46604
61 " " "	"	4306	.5820			2506
71 " " "	"	274	.6350			174
76 " " "	"	37797	.6510			24606
91 " " "	"	1344	.7351			988
101 " " "	"	495856.5	.7825			388008
111 " " "	"	1294	.8597			1112
116 " " "	"	777	.8750			680
121 " " "	"	666	.9027			601
126 " " "	"	19919	.9300			18525
131 " " "	"	555	.9550			530
141 " " "	"	2795	1.0050			2809
152 " " "	"	224978	1.0359			233055
162 " " "	"	5031	1.1150			5610
167 " " "	"	1147	1.1350			1302
172 " " "	"	338	1.1600			392
177 " " "	"	12138	1.1850			14384
187 " " "	"	2016	1.2400			2500
202 " " "	"	652776	1.2918			843256
252 " " "	"	2507	1.5450			3873
303 " " "	"	432046.5	1.7545			758026
404 " " "	"	2341	2.1650			5068
455 " " "	"	52057	2.2013			114593
154 quad, " "	"	24	1.8100			43

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THE OHIO BELL TELEPHONE COMPANY

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 245 - EXCHANGE UNDERGROUND CABLE (Cont'd)							
Main (Cont'd)							
Cable (Cont'd)							
26 pair, 20 gauge	ft.	4808	$.3768	$1812			
51 " " "	"	3254	.5008	1630			
76 " " "	"	3131	.6197	1940			
91 " " "	"	179	.6985	125			
101 " " "	"	4959	.7428	3684			
126 pair, " "	"	1555	.8613	1339			
152 " " "	"	1790	.9797	1754			
177 " " "	"	494	1.0991	543			
202 " " "	"	36230	1.2184	44143			
303 " " "	"	89106	1.6506	147078			
404 " " "	"	4779	1.9299	9223			
1 pair, 22 gauge	"	467	.2312	108			
6 " " "	"	120	.2486	30			
11 " " "	"	427	.2658	113			
16 " " "	"	1288	.2818	363			
21 " " "	"	232	.2977	69			
26 " " "	"	63888	.3136	20035			
31 " " "	"	22	.3266	7			
41 " " "	"	362	.3607	131			
51 " " "	"	137288	.3881	53262			
61 " " "	"	441	.4266	188			
76 " " "	"	7792	.4696	3659			
101 " " "	"	215962.5	.5470	118131			
121 " " "	"	445	.6001	267			
126 " " "	"	2802	.6440	1160			
152 " " "	"	67790.2	.6878	46626			
177 " " "	"	1376	.7588	1044			
202 " " "	"	339042	.8298	281337			
252 " " "	"	370	.9275	343			
303 " " "	"	205095.5	1.1013	225872			
404 " " "	"	871608.5	1.2816	1117053			
505 " " "	"	48	1.5434	74			
606 " " "	"	668669.5	1.7688	1182743			
909 " " "	"	792742.5	2.5101	1989863			
16 pair, 24 gauge	"	446	.2655	118			
26 " " "	"	4505	.2902	1307			
51 " " "	"	16309	.3509	5723			

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THE OHIO BELL TELEPHONE COMPANY

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 245 - EXCHANGE UNDERGROUND CABLE (Cont'd)							
Main (Cont'd)							
Cable (Cont'd)							
101 pair, 24 gauge	ft.	13905	$.4721	$6565			
152 " " "	"	856	.5825	499			
202 " " "	"	222439	.6966	154951			
303 " " "	"	472.5	.9204	435			
404 " " "	"	21519	1.1056	23791			
606 " " "	"	34588	1.5123	52307			
909 " " "	"	49464	1.9099	94471			
1212 " " "	"	272454	2.5088	683533			
Composite cable							
15 pr. 19 ga.) 101 " 22 ")	"	2206	.745	1643			
50 pr. 19 ga.) 75 " 20 ") 75 " 22 ")	"	6634	1.145	9886			
151 qd. 19 ga.) 3 pr. 19 ga.)	"	23970	1.805	43266			
3 qd. 10 ga. A.T.& T.Co.) 12 " 13 " (6 qd.A.T.& T.Co.) (6 qd. Toll) 278 pr. 22 ga. exchange 48.90%)	"	4050	1.720	3406			
3 qd. 10 ga. A.T.& T.Co.) 12 " 13 " (9 qd. A.T.& T.Co.) (3 qd. Toll) 278 pr. 22 ga. exchange 48.91%)	ft.	1848	1.720	1555			
7 qd. 13 ga. toll) 17 " 16 " toll) 303 pr. 22 " exchange 54.84%)	ft.	9906	1.695	9208			
7 qd. 13 ga. toll) 429 pr. 22 " exchange 79.17%)	ft.	11864	1.675	15733			
12 qd. 13 ga. toll) 363 pr. 22 " exchange 65.23%)	ft.	10177	1.700	11285			
16 qd. 19 ga. toll) 268 pr. 19 " exchange 89.33%)	ft.	27706	1.785	44178			

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2351

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 245 - EXCHANGE UNDERGROUND CABLE (Cont'd)						
Main (Cont'd)						
Composite cable (Cont'd)						
51 pr. 13 ga.) 86 " 19 ")	ft.	1341	$1.750	$2347		
19 pr. 14 ga.) 35 " 19 ")	"	2568	.895	2298		
21 pr. 14 ga.) 5 " 19 ")	"	2105	.770	1621		
30 " 14 ") 150 " 19 ")	"	1918	1.570	3011		
30 " 16 ") 70 " 19 ")	"	21357	1.070	22852		
3 " 14 ") 45 " 19 ")	"	9089	.680	6181		
14 qd. 16 ga. toll 220 pr. 19 ga. exchange 79.67%)	"	32877	1.695	44397		
30 pr. 16 ga. toll 220 " 19 " exchange 78.53%)	"	45081	1.710	60538		
37 " 16 " toll 227 " 19 " exchange 75.37%)	"	36734	1.790	49559		
19 qd. 16 " toll 227 pr. 19 " exchange 74.87%)	"	11775	1.800	15869		
85 pr. 19 ga.) 125 " 22 ")	"	2348	.860	2019		
85 " 19 ") 175 " 22 ")	"	3095	.985	3049		
85 " 19 ") 225 " 22 ")	"	1591	1.105	1758		
85 " 19 ") 275 " 22 ")	"	2029	1.215	2465		
100 " 19 ") 100 " 22 ")	"	3950	1.165	4602		

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation Now
ACCT 245 - EXCHANGE UNDERGROUND CABLE (Cont'd)						
Main (Cont'd)						
Composite cable (Cont'd)						
100 pr. 19 ga.) 300 " 22 ")	ft.	3682	$1.595			$5873
202 " 19 ") 253 " 22 ")	"	18755	1.880			35259
12 qd. 13 " toll) 22 " 16 " (17 qd. toll) (5 " A.T.& T.Co.) 126 pr. 19 " exchange 40.56%	ft.	19456	1.820			14362
21 pr. 14 ") 14 " 16 ") 40 " 19 ")	"	11889	1.090			12959
16 pr. 14 ") 22 " 16 ") 92 " 19 ")	"	20496	1.315			26952
9 " 14 ") 14 " 16 ") 117 " 19 ")	"	12732	1.260			16042
12 qd. 14 ga. toll) 26 pr. 16 " exchange 40.52%)	"	22535	1.060			9679
48 qd. 16 ga.) 278 pr. 22 ")	"	33581	1.890			63468
8 qd. 13 ga. A.T.& T.Co.) 48 " 16 " (9 qd. A.T.& T.Co.) (39 qd. toll) 26 pr. 19 " exchange 9.20%)	"	2921	1.720			462
151 qd. 19 ") 1 pr. 22 ")	"	242	1.800			436
154 qd. 19 ") 1 " 22 ") 1 pr. 22 ")	"	226.5	1.815			411
52 qd. 19 ") 203 pr. 22 ")	"	50	1.390			70

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 245 - EXCHANGE UNDERGROUND CABLE (Cont'd)						
Main (Cont'd)						
Composite cable (Cont'd)						
202 pr. 19 ga.) 202 " 22 ")	ft.	3430	$ 1.800	$ 6174		
202 " 19 ") 303 " 22 ")	"	13261	1.960	25992		
Loading cases						
No. 10 case, containing 37 No. T 545 coils	ea.	1	620.00	610		
No. 22-C case, containing 50 No. 554 coils	"	12	1352.00	16224		
No. 22-C case, containing 13 No. 574 coils - toll 37 No. 574 coils - exch. 74.00%	"	1	844.00	625		
No. 22-C case, containing 37 No. 574 coils - toll 13 No. 574 coils - exch. 26.00%	"	1	844.00	219		
No. 22-C case, containing 50 No. 574 coils	"	30	844.00	25320		
No. 23-B case, containing 35 No. 574 coils	"	2	689.00	1378		
No. 23-D case, containing 49 No. 508 coils	"	4	992.00	3968		
No. 23-E case, containing 63 No. 508 coils	"	42	1191.00	50022		
No. 23-E case, containing 63 No. 574 coils	"	7	985.00	5893		
No. 23-E case, containing 37 No. 554 coils - toll 26 No. 554 coils - exch. 41.27%	"	4	1412.00	2331		
No. 23-L case, containing 75 No. 554 coils	"	19	1627.00	30913		

THE OHIO BELL TELEPHONE COMPANY

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 245 - EXCHANGE UNDERGROUND CABLE (Cont'd)							
Main (Cont'd)							
Loading cases (Cont'd)							
No. 23-L case, containing 75 No. 574 coils		ea.	7	$1117.00			$ 7819
No. 23-E case, containing 30 No. 508 coils - toll 33 No. 508 coils - exch. 52.38%		"	5	1191.00			3119
No. 23-E case, containing 28 No. 514 coils - toll 35 No. 514 coils - exch. 55.56%		"	4	1286.00			2858
No. 27-E case, containing 24 No. 581-A coils 48 No. 582-A coils		"	4	1683.00			6732
No. 23-G case, containing 21 No. 582-A coils		"	1	616.00			616
No. 28-G case, containing 7 No. 582-A coils		"	2	342.00			684
Subsidiary cable							
11 pr. 16 ga.		ft.	25	.6472			16
2 pr. 19 ga.		"	2432	.4296			1053
6 " " "		"	161	.4636			75
8 " " "		"	203	.4806			98
11 " " "		"	2975	.4976			1480
16 " " "		"	1983	.5326			1056
21 " " "		"	2668	.5626			1501
26 " " "		"	31297	.5926			18547
31 " " "		"	665.1	.6205			413
41 " " "		"	680	.6879			468
51 " " "		"	31212	.7394			23078
61 " " "		"	1603.3	.7989			1281
66 " " "		"	172	.8189			140
76 " " "		"	2476	.8738			2164
101 " " "		"	8874.4	1.0149			9007
121 " " "		"	994.8	1.1483			1136
126 " " "		"	393	1.1680			457
152 " " "		"	4380.6	1.2874			5640
167 " " "		"	118	1.3710			162

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 245 - EXCHANGE UNDERGROUND CABLE (Cont'd)						
Subsidiary cable (Cont'd)						
177 pr. 19 ga.	ft.	926	$1.4267	$ 1321		
202 " " "	"	3788	1.5699	5947		
252 " " "	"	215	1.8047	388		
303 " " "	"	1251.9	2.0863	2612		
404 " " "	"	480	2.4291	1166		
11 pr. 20 ga.	"	108	.4895	53		
26 " " "	"	4199	.5783	2428		
51 " " "	"	1834	.7163	1314		
76 " " "	"	435	.8426	367		
101 " " "	"	2163	.9752	2109		
126 " " "	"	50	1.1032	55		
152 " " "	"	158	1.2311	195		
202 " " "	"	321	1.4965	480		
303 " " "	"	49	1.9823	97		
1 pr. 22 ga.	"	51	.4271	22		
2 " " "	"	32	.4366	14		
6 " " "	"	1351.5	.4454	602		
11 " " "	"	16227.5	.4637	7525		
16 " " "	"	36528	.4820	17606		
21 " " "	"	2394	.4986	1194		
26 " " "	"	404329.5	.5151	208270		
31 " " "	"	1055.8	.5305	560		
41 " " "	"	108	.5704	62		
51 " " "	"	374886.3	.6036	226281		
61 " " "	"	3671	.6435	2362		
76 " " "	"	14381	.6925	9959		
91 " " "	"	58	.7447	43		
101 " " "	"	163848	.7795	127720		
111 " " "	"	242	.8096	196		
121 " " "	"	1141	.8397	958		
126 " " "	"	263	.8599	225		
152 " " "	"	21641	.9393	20327		
202 " " "	"	76195	1.1079	84416		
303 " " "	"	11506.5	1.4331	16490		
404 " " "	"	25876	1.6559	42848		
606 " " "	"	2917	2.2204	6477		
909 " " "	"	598	3.1078	1858		

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THE OHIO BELL TELEPHONE COMPANY

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 245 - EXCHANGE UNDERGROUND CABLE (Cont'd)							
Subsidiary cable (Cont'd)							
11 pr. 24 ga.	ft.	177	$ .4520	$80			
16 " " "	"	1361	.4657	634			
21 " " "	"	57	.4786	27			
26 " " "	"	18819	.4916	9251			
51 " " "	"	113723.5	.5664	64413			
101 " " "	"	63817	.7046	44965			
152 " " "	"	685	.8340	571			
202 " " "	"	23793.5	.9747	23192			
303 " " "	"	2339.5	1.2522	2930			
404 " " "	"	13279.5	1.4799	19652			
606 " " "	"	1364	1.9640	2679			
909 " " "	"	225	2.5076	564			
1212 " " "	"	914	3.2274	2950			
Composite cable							
50 pr. 19 ga.) 75 pr. 20 ") 75 " 22 ")	"	154	1.140	176			
12 qd. 13 ga. toll) 363 pr. 22 " exchange 65.23%)	ft.	55	1.700	61			
51 pr. 13 ga.) 86 " 19 ")	"	125	1.750	219			
50 pr. 19 ga.) 150 " 22 ")	"	223	1.045	233			
12 qd. 14 ga. toll) 26 pr. 16 ga. exchange 40.52%)	"	277	1.060	119			
16 qd. 19 ga. toll) 268 pr. 19 " exchange 89.33%)	"	412	1.785	657			
8 qd. 13 ga. A.T.& T.Co.) 48 " 16 " (9 qd. A.T.& T.Co.) (39 qd. toll) 26 pr. 19 ga. exchange 9.20%)	ft.	107	1.720	17			
19 qd. 16 ga. toll) 227 pr. 19 " exchange 74.87%)	"	105	1.800	142			

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 245 - EXCHANGE UNDERGROUND CABLE (Cont'd)						
Subsidiary cable (Cont'd)						
Terminals, outside, unprotected						
11 pair ea.	251	$ 7.10	$ 1782			
16 " "	1445	8.20	11849			
26 " "	346	10.95	3789			
31 " "	4	11.25	45			
41 " "	1	13.40	13			
51 " "	5	15.50	78			
76 " "	1	20.60	21			
121 " "	1	29.70	30			
Terminals, outside, protected						
1 pair ea.	2	2.50	5			
2 " "	1	5.00	5			
6 " "	1	15.00	15			
8 " "	1	17.00	17			
11 " "	183	19.20	3514			
16 " "	189	24.95	4716			
21 " "	8	28.35	227			
26 " "	1868	32.90	61457			
31 " "	3	38.40	115			
51 " "	1843	67.10	123665			
61 " "	12	73.00	876			
76 " "	67	92.00	6164			
101 " "	857	122.70	105154			
101 " 62% exchange) 38% toll) "	1	122.70	76			
121 " "	26	147.55	3836			
126 " "	2	153.10	306			
152 " "	177	178.95	31674			
202 " "	558	221.15	123402			
303 " "	67	352.60	23624			
303 " 74.87% exchange) 25.13% toll) "	1	352.60	264			
404 " "	155	441.55	68440			
Terminals, inside, unprotected						
11 pair ea.	60	2.65	159			

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 245 - EXCHANGE UNDERGROUND CABLE (Cont'd)							
Subsidiary cable (Cont'd)							
Terminals, inside, unprotected (Cont'd)							
13	pair	ea.	6	$ 3.00	$18		
16	"	"	167	3.25	543		
21	"	"	52	4.15	216		
26	"	"	175	4.90	858		
32	"	"	75	5.50	412		
42	"	"	71	7.25	515		
52	"	"	100	12.25	1225		
66	"	"	1	14.10	14		
76	"	"	5	15.65	78		
101	"	"	32	20.40	653		
104	"	"	58	20.40	1183		
111	"	"	1	21.50	22		
126	"	"	4	23.75	95		
152	"	"	9	28.40	256		
156	"	"	19	29.35	558		
176	"	"	1	33.25	33		
202	"	"	27	40.40	1091		
208	"	"	42	40.40	1697		
215	"	"	1	42.50	42		
225	"	"	1	44.30	44		
240	"	"	1	47.20	47		
250	"	"	2	49.40	99		
260	"	"	3	50.80	152		
303	"	"	9	60.60	545		
312	"	"	19	63.50	1206		
320	"	"	2	64.00	128		
404	"	"	10	80.80	808		
416	"	"	31	83.20	2579		
420	"	"	1	84.00	84		
450	"	"	2	90.00	180		
505	"	"	1	101.00	101		
606	"	"	7	121.20	848		
624	"	"	10	124.80	1248		
720	"	"	1	144.00	144		
808	"	"	4	161.60	646		

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 245 - EXCHANGE UNDERGROUND CABLE (Cont'd)						
Subsidiary cable (Cont'd)						
Terminals, inside, unprotected (Cont'd)						
832 pair	ea.	4	$166.40	$666		
858 "	"	1	171.60	172		
970 "	"	1	194.00	194		
1092 "	"	1	218.40	218		
1200 "	"	13	240.00	3120		
1400 "	"	2	280.00	560		
1616 "	"	1	323.20	323		
2040 "	"	1	408.00	408		
2160 "	"	1	532.00	532		
3000 "	"	2	600.00	1200		
3080 "	"	1	616.00	616		
5656 "	"	1	1131.20	1131		
Terminals, inside, protected						
6 pair	ea.	3	10.30	31		
11 "	"	52	16.95	881		
16 "	"	112	23.01	2577		
26 "	"	250	35.32	8830		
31 "	"	1	99.76	40		
51 "	"	137	[illegible]	8945		
52 "	"	1	66.33	66		
76 "	"	2	94.69	189		
101 "	"	54	118.88	6420		
152 "	"	8	176.60	1413		
202 "	"	22	224.22	4933		
208 "	"	4	229.68	919		
252 "	"	1	262.34	262		
303 "	"	3	296.84	891		
312 "	"	2	306.86	614		
404 "	"	5	343.40	1717		
606 "	"	3	515.10	1545		
1150 "	"	1	828.00	828		
1212 "	"	3	872.64	2618		
2600 "	"	1	1872.00	1872		

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THE OHIO BELL TELEPHONE COMPANY

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 245 - EXCHANGE UNDERGROUND CABLE (Cont'd)							
House cable							
1 pr. 19 ga.	ft.	200	$.7619	$152			
11 " " "	"	844	.8759	739			
16 " " "	"	100	.9351	94			
21 " " "	"	351	.9874	347			
26 " " "	"	1997	1.0398	2076			
31 " " "	"	31	1.0859	34			
41 " " "	"	29	1.1940	35			
51 " " "	"	1666	1.2784	2130			
76 " " "	"	283	1.5026	425			
101 " " "	"	1906	1.7338	3305			
167 " " "	"	92	2.3528	216			
202 " " "	"	65	2.6513	172			
26 pr. 20 ga.	"	635	1.0398	660			
51 " " "	"	230	1.2784	294			
101 " " "	"	111	1.7338	192			
6 pr. 22 ga.	"	4104	.7709	3164			
11 " " "	"	44574.8	.8209	36591			
16 " " "	"	89922.9	.8532	76722			
21 " " "	"	25475.6	.8837	22513			
26 " " "	"	146174	.9143	133647			
31 " " "	"	3121	.9400	2934			
36 " " "	"	25	.9718	24			
41 " " "	"	1463.3	1.0037	1469			
51 " " "	"	99621.4	1.0583	105429			
61 " " "	"	2079.5	1.1268	2343			
76 " " "	"	5990.5	1.2089	7242			
101 " " "	"	45801.7	1.3524	61942			
121 " " "	"	141	1.4554	205			
126 " " "	"	632	1.4816	936			
152 " " "	"	5574.8	1.6209	9036			
202 " " "	"	23060.1	1.9028	43879			
227 " " "	"	70	2.0377	143			
253 " " "	"	168	2.1726	352			
303 " " "	"	4017	2.4423	9811			
404 " " "	"	4942.6	2.8170	13923			
606 " " "	"	3205	3.7678	12076			
909 " " "	"	295	4.9554	1462			

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 245 - EXCHANGE UNDERGROUND CABLE (Cont'd)							
House cable (Cont'd)							
11 pr. 24 ga.	ft.	736	$.8106	$597			
16 " " "	"	3206	.8368	2683			
26 " " "	"	17163.5	.8889	15257			
51 " " "	"	36169.5	1.0174	36799			
76 " " "	"	14	1.1455	16			
101 " " "	"	16425.5	1.2625	20737			
152 " " "	"	196	1.4931	293			
202 " " "	"	9474	1.7427	16510			
303 " " "	"	853	2.2289	1901			
404 " " "	"	4136	2.6301	10878			
606 " " "	"	1028	3.4918	3590			
909 " " "	"	399	4.1589	1659			
1212 " " "	"	453	5.1776	2345			
Terminals, outside, unprotected							
11 pair	ea.	48	7.10	341			
16 "	"	77	8.20	631			
26 "	"	27	10.95	296			
31 "	"	1	11.25	11			
51 "	"	2	15.50	31			
Terminals, outside, protected							
11 pair	ea.	5	19.20	96			
16 "	"	5	24.95	125			
26 "	"	11	32.90	362			
51 "	"	7	67.10	470			
101 "	"	1	122.70	123			
152 "	"	1	178.95	179			
202 "	"	1	221.15	221			
Terminals, inside, unprotected							
6 pair	ea.	34	2.50	85			
7 "	"	1	2.50	2			
11 "	"	927	2.65	2457			
13 "	"	83	3.00	249			
16 "	"	1923	3.25	6250			
21 "	"	519	4.15	2154			
23 "	"	27	4.50	122			
26 "	"	674	4.90	3303			

THE OHIO BELL TELEPHONE COMPANY

ITEM			Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 245 - EXCHANGE UNDERGROUND CABLE (Cont'd)								
House cable (Cont'd)								
Terminals, inside, unprotected (Cont'd)								
32	pair	ea.	968	$ 5.50	$ 5324			
42	"	"	119	7.25	863			
51	"	"	7	12.25	86			
52	"	"	477	12.25	5843			
62	"	"	12	13.60	163			
76	"	"	20	15.65	313			
101	"	"	60	20.40	1224			
104	"	"	167	20.40	3407			
121	"	"	2	23.10	46			
126	"	"	2	23.75	48			
152	"	"	4	28.40	114			
156	"	"	41	29.35	1203			
202	"	"	15	40.40	606			
208	"	"	99	40.40	4000			
260	"	"	15	50.80	762			
303	"	"	4	60.60	242			
312	"	"	18	63.50	1143			
350	"	"	1	70.00	70			
404	"	"	6	80.80	485			
450	"	"	1	90.00	90			
416	"	"	16	83.20	1331			
480	"	"	1	96.00	96			
606	"	"	1	121.20	121			
624	"	"	1	124.80	125			
808	"	"	1	161.60	162			
909	"	"	1	181.80	182			
1212	"	"	1	242.40	242			
4160	"	"	1	832.00	832			
Terminals, inside, protected								
11	pair	ea.	2	16.95	34			
12	"	"	2	18.25	36			
16	"	"	23	23.01	529			
21	"	"	3	29.16	87			
26	"	"	30	35.32	1060			
32	"	"	4	40.75	163			
42	"	"	2	52.50	105			

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THE OHIO BELL TELEPHONE COMPANY

ITEM			Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 245 - EXCHANGE UNDERGROUND CABLE (Cont'd)								
House cable (Cont'd)								
Terminals, inside, protected (Cont'd)								
51	pair	ea.	9	$65.29	$588			
101	"	"	11	118.88	1308			
202	"	"	2	224.22	448			
303	"	"	1	296.84	297			
404	"	"	5	343.40	1717			
505	"	"	1	429.25	429			
606	"	"	1	515.10	515			
1212	"	"	2	872.64	1745			
						$11931091	95	$11334536
Balconies and numerous miscellaneous items included in above unit costs								
Total Account 245					$11931091			$11334536
ACCOUNT 246 - EXCHANGE SUBMARINE CABLE								
16 pr. 16 ga.		ft.	2500	$1.004	$2510			
152 pr. 19 ga.		"	1094	1.976	2162			
182 " " "		"	400	2.272	909			
252 " " "		"	730	2.676	1953			
303 pr. 22 ga.		"	419	2.232	935			
404 " " "		"	400	2.684	1074			
						$9543	95	$9066
Total Account 246					$9543			$9066

THE OHIO BELL TELEPHONE COMPANY

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond.	Cost less Depreciation
ACCOUNT 251 - TOLL POLE LINES							
Poles							
15 ft. avg. class C	ea.	327.8	$11.10	$ 3639			
18 " " " C	"	573.1	12.45	7135			
20 " " " C	"	16961.3	14.34	243225			
22 " " " C	"	5158.5	17.92	92440			
25 " " " C	"	102143.4	21.19	2164419			
30 " " " C	"	63192.2	28.36	1792131			
35 " " " C	"	28374.1	38.81	1101199			
40 " " " C	"	9640.1	45.73	440842			
45 " " " D	"	3692.2	53.97	199268			
50 " " " B	"	1239.0	68.23	84537			
55 " " " B	"	497.8	80.53	40088			
60 " " " B	"	125.3	97.86	12262			
65 " " " C	"	22.2	110.76	2459			
70 " " " C	"	6.0	120.00	720			
75 " " " C	"	1.0	130.00	130			
115 " " " A	"	1.0	200.00	200			
130 " steel tower	"	1.0	375.00	375			
Cross arms, avg. 10 pin (10'0" fir)	"	432451	3.89	1682234			
Anchors, guys, and numerous miscellaneous items included in above unit costs				$7867303		80	$6293842
Total Account 251				$7867303			$6293842

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THE OHIO BELL TELEPHONE COMPANY

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost less Depreciation
ACCOUNT 252 - TOLL AERIAL CABLE							
Cable							
7 qd. 13 ga.	ft.	772	$ .685	$529			
8 " " "	"	151	.735	111			
12 " " "	"	602	.900	542			
19 " " "	"	1807	1.175	2123			
24 " " "	"	130	1.360	177			
26 " " "	"	13	1.425	19			
5 pr. 14 ga.	"	2688	.420	1129			
11 " " "	"	2893	.515	1490			
12 " " "	"	377	.525	198			
14 " " "	"	125	.565	71			
16 " " "	"	230	.600	138			
51 " " "	"	174	.960	167			
12 qd. " "	"	242	.805	195			
5 pr. 16 ga.	"	84	.380	32			
11 " " "	"	1434	.445	638			
21 " " "	"	13	.550	7			
26 " " "	"	1152	.595	685			
31 " " "	"	291	.645	188			
51 " " "	"	11	.795	9			
7 qd. " "	"	4992	.520	2596			
8 " " "	"	785	.550	432			
9 " " "	"	283	.565	160			
10 " " "	"	5794	.595	3447			
12 " " "	"	4248	.645	2740			
19 " " "	"	4964	.805	3996			
22 qd. 16 ga. 8 qd. O.B.T.Co. toll 36.36%) 14 " A.T.& T.Co.)	"	660	.860	206			
27 qd. 16 ga.	"	376	.960	361			
37 qd. 16 ga. O.B.T.Co. toll 33.33%) A.T.& T.Co.)	"	13	1.155	5			
52 qd. 16 ga. O.B.T.Co. toll 33.33%) A.T.& T.Co.)	"	14	1.420	7			
5 pr. 19 ga.	"	131	.2812	37			
11 " " "	"	476	.3150	150			
16 " " "	"	347	.3452	120			
21 " " "	"	24	.3719	9			

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ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 252 - TOLL AERIAL CABLE (Cont'd)						
Cable (Cont'd)						
26 pr. 19 ga.	ft. 140	$.3986	$56			
51 " " "	" 1422	.5218	742			
76 " " "	" 1230	.6529	803			
202 " " "	" 12	1.2768	15			
7 qd. " "	" 150	.425	64			
19 " " "	" 72	.580	42			
6 pr. 22 ga.						
16 " " "	" 175	.2690	47			
26 " " "	" 1260	.2974	375			
51 " " "	" 3874	.3248	1258			
152 " " "	" 4012	.3920	1573			
404 " " "	" 12	.6737	8			
	" 134	1.2476	167			
51 pr. 24 ga.						
202 " " "	" 242	.3614	87			
404 " " "	" 28	.6921	19			
	" 9	1.0670	10			
Composite cable						
8 qd. 13 ga. A.T.& T.Co.						
48 " 16 "						
9 qd. A.T.& T.Co.						
39 " O.B.T.Co. toll 55.30%						
26 pr. 19 ga. exchange	" 41976	1.710	39694			
8 qd. 13 ga. A.T.& T.Co.						
48 " 16 "						
9 qd. A.T.& T.Co.						
39 " O.B.T.Co.						
1 pr. 19 ga. O.B.T.Co.						
Total O.B.T.Co. toll 61.05%	" 86175	1.620	85228			
25 pr. 16 ga. toll 49.88%)						
101 " 22 " exchange)	" 296	.930	137			
25 pr. 16 ga. toll 45.34%)						
106 " 22 " exchange)	" 591	.985	264			
25 pr. 16 ga. toll 40.75%)						
152 " 22 " exchange)	" 1378	1.055	592			
38 pr. 16 ga.)						
101 " 22 ")	" 262	1.055	276			

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 252 - TOLL AERIAL CABLE (Cont'd)						
Composite cable (Cont'd)						
8 qd. 13 ga.) 48 " 16 ") 51 pr. 19 ")	ft.	13	$1.795	$ 23		
12 qd. 16 ga. 4 qd. A.T.& T.Co. 8 " O.B.T.Co. 46 qd. 19 ga. 20 qd. A.T.& T.Co. 26 " O.B.T.Co. 2 pr. 22 ga. 1 pr. A.T.& T.Co. 1 " O.B.T.Co. Total O.B.T. Co. toll 59.94%	ft.	90106	1.125	60761		
7 qd. 13 ga.) 17 " 16 ")	"	806	1.040	838		
12 qd. 13 ga.) 51 pr. 19 ")	"	1145	1.150	1317		
24 qd. 16 ga. 2 qd. A.T.& T.Co. 22 " O.B.T.Co. 27 qd. 19 ga. 4 qd. A.T.& T.Co. 23 " O.B.T.Co. Total O.B.T.Co. toll 89.33%	"	18566	1.170	19404		
14 pr. 16 ga. toll 35.79%) 101 " 19 " exchange)	"	319	1.065	122		
19 qd. 16 ga. 6 qd. A.T.& T.Co. 13 " O.B.T.Co. 56 qd. 19 ga. 51 qd. A.T.& T.Co. 5 " O.B.T.Co. Total O.B.T.Co. toll 33.01%	"	27835	1.345	12358		
56 qd. 16 ga. A.T.& T.Co. 41 " 19 " 37 qd. A.T.& T.Co. 4 " O.B.T.Co. toll 2.61%	"	9856	1.790	432		

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THE ORIC[illegible]ELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond.	Cost Less Depreciation
ACCOUNT 252 - TOLL AERIAL CABLE (Cont'd)						
Composite cable (Cont'd)						
27 qd. 16 ga. 22 qd. A.T.& T.Co. 5 " O.B.T.Co. 104 qd. 19 ga. 83 qd. A.T.& T.Co. 21 " O.B.T.Co. 1 qd. 22 ga. .5 qd. A.T.& T.Co. .5 " O.B.T.Co. Total O.B.T.Co. toll 19.72%	ft.	209774	$1.830	$75702		
12 qd. 19 ga.) 1 " 22 ")	"	750	.500	375		
52 qd. 19 ga.) 202 pr. 22 ")	"	19420	1.410	27382		
52 qd. 19 ga.) 404 pr. 22 ga.)	"	2016	1.790	3609		
52 qd. 19 ga.) 1 pr. 22 ga.)	"	5417	.945	5119		
27 qd. 16 ga.) 101 pr. 24 ga.)	"	4655	1.085	5051		
27 qd. 16 ga.) 202 pr. 24 ga.)	"	3842	1.205	4630		
27 qd. 16 ga.) 404 pr. 24 ")	"	780	1.425	1112		
42 qd. 16 ga. 4 qd. O.B.T.Co. 38 " A.T.& T.Co. 76 qd. 19 ga. 7 qd. O.B.T.Co. 69 " A.T.& T.Co. 1 pr. 22 ga. A.T.& T.Co. Total O.B.T.Co. toll 9.36%	"	10958	1.840	1887		

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 252 - TOLL AERIAL CABLE (Cont'd)						
Composite cable (Cont'd)						
42 qd. 16 ga. 9 qd. O.B.T.Co. 33 " A.T.& T.Co. 76 qd. 19 ga. 6 qd. O.B.T.Co. 70 " A.T.& T.Co. 1 pr. 22 ga. A.T.& T.Co. Total O.B.T.Co. toll 16.82%	ft.	224294	$ 1.840	$69416		
Terminals, outside, unprotected						
11 pair	ea.	31	7.10	220		
16 "	"	41	8.20	336		
26 "	"	5	10.95	55		
101 "	"	1	25.60	26		
Terminals, outside, protected						
11 pair	"	2	19.20	38		
21 "	"	3	28.35	85		
26 "	"	23	32.90	757		
31 "	"	1	38.40	38		
51 "	"	15	67.10	1006		
101 "	"	3	122.70	368		
202 "	"	2	221.15	442		
303 "	"	1	352.60	353		
51 " A.T.& T.Co. O.B.T.Co. toll 36.36%	"	1	67.10	24		
Loading cases						
No. 23-E case, containing 63 No. 508 coils	"	3	1307.00	3921		
No. 27-E case, containing 27 No. 562-A coils A.T.& T.Co. 36 No. 562-A coils O.B.T.Co. toll 57.14%	"	5	1316.00	3760		
No. 27-A case, containing 24 No. 561 coils 48 No. 562 coils	"	20	1755.00	35100		

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 252 - TOLL AERIAL CABLE (Cont'd)						
Loading cases (Cont'd)						
No. 27-D case, containing 15 No. 581 coils 30 No. 582 "	ea.	7	$1327.00	$ 9289		
No. 27-E case, containing 24 No. 582-A coils, A.T.& T.Co. 12 No. 581-A coils, A.T.& T.Co. 24 No. 582-A coils, O.B.T.Co. 12 No. 581-A coils, O.B.T.Co. Total O.B.T.Co. toll 50.00%	"	15	1812.00	13590		
No. 27-E case, containing 5 No. 583 coils, A.T.& T.Co. 10 No. 584 coils, A.T.& T.Co. 19 No. 583 coils, O.B.T.Co. 38 No. 584 coils, O.B.T.Co. Total O.B.T.Co., toll 79.17%	"	34	1774.00	47752		
No. 31-A case, containing 35 No. 581-A coils, A.T.& T.Co. 8 No. 581-A coils, O.B.T.Co. toll 18.60%	"	2	1870.00	696		
No. 32-B case, containing 14 No. 587 coils, O.B.T.Co. 28 No. 584 coils, O.B.T.Co. 21 No. 587 coils, A.T.& T.Co. 42 No. 584 coils, A.T.& T.Co. Total O.B.T.Co. toll 40.00%	"	2	2405.00	1924		
No. 32-B case, containing 16 No. 587 coils, O.B.T.Co. 32 No. 584 coils, O.B.T.Co. 19 No. 587 coils, A.T.& T.Co. 38 No. 584 coils, A.T.& T.Co. Total O.B.T.Co. toll 45.72%	"	35	2405.00	38485		
No. 27-E case, containing 24 No. 581-A coils 48 No. 582-A coils	"	5	1812.00	9060		
Messenger, pole spots, and numerous miscellaneous items included in above unit costs						
			$611034		95	$580482
Total Account 252			$611034			$580482

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THE OHIO BELL TELEPHONE COMPANY

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 253 - TOLL AERIAL WIRE							
Bare copper							
.165	miles	23.640	$107.63	$ 2544			
.128	"	4289.204	73.00	313112			
.104	"	60264.842	52.31	3152454			
.080	"	3316.919	37.48	124318			
.064	"	92.409	29.71	2745			
					$3595173	98	$3523270
Bare iron							
.165	"	15.395	49.39	760			
.148	"	3794.365	43.15	163727			
.134	"	2386.699	39.40	94036			
.109	"	6465.922	30.35	196241			
.083	"	8.342	24.67	206			
					454970	75	341228
Insulated copper							
.104	"	1.383	135.38	187			
.080	"	1.300	111.49	145			
.064	"	.594	99.25	59			
					391	85	332
Insulated iron							
.109	"	.348	110.79	39			
.083	"	.247	101.03	25			
					64	75	48
Twisted pair							
No. 14 B&S ga. copper	"	33.981	169.84	5771			
" 18 " " " "	"	11.943	129.10	1542			
" 17 " "							
copper-steel	"	120.191	137.49	16529			
					23838	85	20262
Loading cases							
No. 26-B case, containing							
1 No. 549 coil							
2 No. 550 coils	ea.	43	653.20		28088	95	26684
Phantom circuit material miles		11484.45	included				
Total Account 253					$4102524		$3911824

THE OHIO BELL TELEPHONE COMPANY

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 254 - TOLL UNDERGROUND CONDUIT							
Single tile							
1 duct	tr.ft.	198.5	$ 1.68	$333			
2 "	" "	142.0	2.10	298			
3 "	" "	51.0	2.68	137			
Multiple tile							
2 duct	" "	13091.0	1.95	25527			
2 " - O.B.T.Co. 50%)	" "	92.0	1.95	90			
A.T.& T.Co. 50%)							
4 "	" "	148.5	2.66	395			
4 duct							
1 duct O.B.T.Co. 25%)	" "	3112.0	2.66	2069			
3 " A.T.& T.Co.)							
6 duct	" "	494.0	3.40	1680			
Creosoted wood							
1 duct	" "	48.0	1.32	63			
2 "	" "	60.0	1.76	106			
Iron pipe							
1 duct	" "	2020.0	2.11	4262			
Sewer tile							
1 duct	" "	512.0	1.74	891			
2 "	" "	30.0	2.22	67			
3 "	" "	340.0	2.89	983			
Manholes	ea.	41	286.00	11726			
Manholes - O.B.T.Co. 25%)	"	12	286.00	858			
A.T.& T.Co. 75%)				$49485		95	$47011
Total Account 254				$49485			$47011

THE OHIO BELL TELEPHONE COMPANY

ACCOUNT 255 - TOLL UNDERGROUND CABLE

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
Cable							
14 pr. 13 ga.	ft.	149	$ .6166	$ 92			
27 " " "	"	347	.8404	292			
37 " " "	"	410	1.0132	415			
7 qd. " "	"	314	.685	215			
12 " " "	"	1451.5	.910	1321			
19 " " "	"	6395	1.170	7482			
27 " " "	"	10866	1.430	15538			
1 pr. 14 ga.	"	50	.440	22			
5 qd. " "	"	240	.535	128			
6 " " "	"	514	.575	296			
8 " " "	"	4094	.655	2682			
12 " " "	"	12760	.795	10144			
13 " " "	"	8069	.830	6697			
19 " " "	"	8398	1.020	8566			
27 " " "	"	26	1.255	33			
11 pr. 16 ga.	"	2181	.4492	980			
16 " " "	"	891	.5072	452			
21 " " "	"	366	.5599	205			
26 " " "	"	467	.6122	286			
51 " " "	"	6763	.8426	5699			
76 " " "	"	1870	1.0690	1999			
101 " " "	"	3063	1.2953	3968			
152 " " "	"	1	1.7009	2			
5 qd. " "	"	1359	.450	612			
7 " " "	"	2807	.510	1432			
8 qd. " "	"	1605	.535	859			
10 " " "	"	1437	.585	841			
12 " " "	"	10228	.640	6546			
15 " " "	"	864	.710	613			
19 " " "	"	16682.5	.795	13263			
24 " " "	"	406	.910	369			
27 " " "	"	360.5	.965	348			
37 " " "	"	34	1.155	39			
52 " " "	"	8	1.400	11			
76 " " "	"	1	1.800	2			
2 pr. 19 ga.	"	600	.2447	147			
11 " " "	"	841	.2997	252			
16 " " "	"	20	.3324	7			

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 252 - TOLL UNDERGROUND CABLE (Cont'd)						
Cable (Cont'd)						
21 pr. 19 gn.	ft.	3775	$ .3550			$ 1340
26 " " "	"	4330	.3911			1693
31 " " "	"	301	.4167			125
41 " " "	"	15	.4782			7
51 " " "	"	3463	.5240			1815
76 " " "	"	626	.6510			408
101 " " "	"	3776.5	.7825			2955
152 " " "	"	5775	1.0359			5982
12 qd. " "	"	345	.480			166
19 " " "	"	111	.575			64
27 " " "	"	55	.680			37
37 " " "	"	61	.790			48
52 " " "	"	49.5	.950			47
75 " " "	"	5.5	1.165			6
154 " " "						
88 qd. A.T.& T.Co.						
66 " O.B.T.Co. toll 42.86%	"	9173	1.810			7116
21 pr. 20 gn.	"	175	.3484			61
26 pr. 22 gn.	"	3453	.3136			1083
51 " " "	"	41	.3881			16
76 " " "	"	15	.4696			7
152 " " "	"	46	.6878			32
202 " " "	"	69	.8298			57
303 " " "	"	26	1.1013			29
404 " " "	"	134	1.2816			172
26 " 24 "	"	21	.2902			6
Composite cable						
16 qd. 19 gn. toll 10.67%) 268 pr. 19 gn. exchange)	"	28118	1.785			5355
12 qd. 13 gn.) 9 pr. 16 gn.)	"	350	.990			346
7 qd. 13 gn.) 17 " 16 ")	"	1171	1.040			1218
7 qd. 13 gn.) 20 " 16 ")	"	9188	1.100			10107

11996

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 255 - TOLL UNDERGROUND CABLE (Cont'd)						
Composite cable (Cont'd)						
3 qd. 10 ga. A.T.& T.Co. 12 " 13 " 6 qd. A.T.& T.Co. 6 " O.B.T.Co. toll 33.31%	ft.	83	$1.135	$31		
3 qd. 10 ga. A.T.& T.Co. 12 " 13 " 9 qd. A.T.& T.Co. 3 " O.B.T.Co. toll 16.66%	"	57	1.135	11		
12 qd. 14 ga. toll 59.48% 26 pr. 16 " exchange	"	22812	1.060	14383		
3 qd. 10 ga. A.T.& T.Co. 12 " 13 " 7 qd. A.T.& T.Co. 5 " O.B.T.Co. 24 qd. 16 ga. 6 qd. A.T.& T.Co. 18 " O.B.T.Co. Total O.B.T.Co. toll 46.61%	"	4774	1.555	3460		
7 qd. 13 ga. toll 20.83% 429 pr. 22 ga. exchange	"	11864	1.675	4139		
8 qd. 13 ga. A.T.& T.Co. 48 " 16 " 9 qd. A.T.& T.Co. 39 " O.B.T.Co. 1 pr. 19 ga. O.B.T.Co. Total O.B.T.Co. toll 61.05%	"	3998	1.685	3966		
7 qd. 13 ga. toll 17 " 16 " toll 303 pr. 22 " exchange Total toll 45.16%	"	9906	1.695	7583		
14 qd. 16 ga. toll 20.33% 220 pr. 19 " exchange	"	32877	1.695	11329		
30 pr. 16 ga. toll 21.47% 220 " 19 " exchange	"	45081	1.710	16551		

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 255 - TOLL UNDERGROUND CABLE (Cont'd)						
Composite cable (Cont'd)						
12 qd. 16 ga. 4 qd. A.T.& T.Co. 8 " O.B.T.Co. 46 qd. 19 ga. 20 qd. A.T.& T.Co. 26 " O.B.T.Co. 2 pr. 22 ga. 1 pr. A.T.& T.Co. 1 " O.B.T.Co. Total O.B.T.Co. toll 59.94%	ft.	25666	$1.120			$17230
8 qd. 13 ga. A.T.& T.Co. 48 " 16 " 9 qd. A.T.& T.Co. 39 " O.B.T.Co. toll 55.30% 26 pr. 19 ga. exchange	"	3028	1.720			2880
3 qd. 10 ga. A.T.& T.Co. 12 " 13 " 6 qd. A.T.& T.Co. 6 " O.B.T.Co. toll 17.02% 278 pr. 22 ga. exchange	"	4050	1.720			1186
3 qd. 10 ga. A.T.& T.Co. 12 " 13 " 9 qd. A.T.& T.Co. 3 " O.B.T.Co. toll 8.51% 278 pr. 22 ga. exchange	"	1848	1.720			270
37 pr. 16 ga. toll 24.63%) 227 " 19 " exchange)	"	36734	1.790			16195
19 qd. 16 ga. toll 25.13%) 227 pr. 19 ga. exchange)	"	11880	1.800			5374
8 qd. 13 ga. A.T.& T.Co. 48 " 16 " 9 qd. A.T.& T.Co. 39 " O.B.T.Co. 51 pr. 19 ga. O.B.T.Co. Total O.B.T.Co. toll 67.38%	"	24364	1.810			29714

W. P SLOAN

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 255 - TOLL UNDERGROUND CABLE (Cont'd)						
Composite cable (Cont'd)						
154 qd. 19 ga.						
88 qd. A.T.& T.Co.						
66 " O.B.T.Co.						
1 pr. 22 ga.						
.5 pr. A.T.& T.Co.						
.5 " O.B.T.Co.						
Total O.B.T.Co. toll 42.87%	ft.	19471	$1.810	$15108		
12 qd. 13 ga. O.B.T.Co. toll						
22 " 16 "						
5 qd. A.T.& T.Co.						
17 " O.B.T.Co. toll						
126 pr. 19 ga. exchange						
Total O.B.T.Co. toll 52.99%	"	19456	1.820	18764		
5.5 qd. 10 ga. A.T.& T.Co.						
15 " 13 " A.T.& T.Co.						
28 " 16 "						
5 qd. A.T.& T.Co.						
23 " O.B.T.Co. toll 28.68%	"	9199	1.850	4881		
12 qd. 13 ga. toll 34.77%)						
363 pr. 22 " exchange)	"	10232	1.700	6048		
56 qd. 16 ga. A.T.& T.Co.						
41 " 19 "						
37 qd. A.T.& T.Co.						
4 " O.B.T.Co. toll 2.61%	"	25000	1.805	1178		
19 qd. 16 ga.						
6 qd. A.T.& T.Co.						
13 " O.B.T.Co.						
56 qd. 19 ga.						
51 qd. A.T.& T.Co.						
5 " O.B.T.Co.						
Total O.B.T.Co. toll 33.01%	"	30746	1.325	13448		
12 qd. 16 ga.						
7 qd. A.T.& T.Co.						
5 " O.B.T.Co.						
78 qd. 19 ga.						
57 qd. A.T.& T.Co.						
21 " O.B.T.Co.						
2 pr. 22 ga.						
1.4 pr. A.T.& T.Co.						
.6 " O.B.T.Co.						
Total O.B.T.Co. toll 30.40%	"	1655	1.385	697		

W. F. SLOAN

11999

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 255 - TOLL UNDERGROUND CABLE (Cont'd)						
Composite cable (Cont'd)						
27 qd. 16 ga. 22 qd. A.T.& T.Co. 5 " O.B.T.Co. 104 qd. 19 ga. 83 qd. A.T.& T.Co. 21 " O.B.T.Co. 1 qd. 22 ga. .8 qd. A.T.& T.Co. .2 " O.B.T.Co. Total O.B.T.Co. toll 19.62%	ft.	28155	$1.840	$10164		
19 qd. 16 ga. 14 qd. A.T.& T.Co. 5 " O.B.T.Co. toll 76.31%	"	25	.795	15		
27 qd. 16 ga. 22 qd. A.T.& T.Co. 5 " O.B.T.Co. toll 18.52%	"	28	.970	5		
152 pr. 19 ga. 110 pr. A.T.& T.Co. 42 " O.B.T.Co. toll 27.63%	"	25	1.0359	7		
52 qd. 19 ga. 31 qd. A.T.& T.Co. 21 " O.B.T.Co. toll 40.39%	"	28	.950	11		
75 qd. 19 ga. 54 qd. A.T.& T.Co. 21 " O.B.T.Co. toll 28.00%	"	28	1.165	9		
12 qd. 16 ga.) 1 pr. 19 ")	"	200	.645	129		
52 qd. 19 ga.) 1 pr. 22 ")	"	235	.950	223		
52 qd. 19 ga.) 404 pr. 22 ")	"	11877	1.805	21438		
19 qd. 13 ga. 7 qd. A.T.& T.Co. 12 " O.B.T.Co. toll 63.16%	"	731	1.170	540		

12000

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 255 - TOLL UNDERGROUND CABLE (Cont'd)						
Composite cable (Cont'd)						
24 qd. 16 ga.) 27 " 19 ")	ft.	1364	$1.165			$ 1589
42 qd. 16 ga. 33 qd. A.T.& T.Co. 9 " O.B.T.Co. 76 qd. 19 ga. 70 qd. A.T.& T.Co. 6 " O.B.T.Co. 1 pr. 22 ga. A.T.& T.Co. Total O.B.T.Co. toll 12.53%	"	76380	1.850			17705
75 qd. 19 ga. 57 qd. A.T.& T.Co. 18 " O.B.T.Co. toll 24.00%	"	35	1.165			10
24 qd. 13 ga. 22 qd. A.T.& T.Co. 2 " O.B.T.Co. 27 qd. 16 ga. 2 qd. A.T.& T.Co. 25 " O.B.T.Co. Total O.B.T.Co. toll 38.62%	"	29046	1.785			20023
52 qd. 16 ga. 32 qd. A.T.& T.Co. 20 " O.B.T.Co. toll 38.46%	"	50	1.400			27
7 qd. 13 ga. O.B.T.Co. 16 " 16 " 3 qd. A.T.& T.Co. 13 " O.B.T.Co. 30 qd. 19 ga. A.T.& T.Co. Total O.B.T.Co. toll 60.08%	"	4315	1.290			3344
75 qd. 16 ga. 57 qd. A.T.& T.Co. 18 " O.B.T.Co. toll 24.00%	"	70	1.785			30
52 qd. 19 ga. 40 qd. A.T.& T.Co. 12 " O.B.T.Co. toll 23.08%	"	30	.950			7
52 qd. 19 ga. 43 qd. A.T.& T.Co. 9 " O.B.T.Co. toll 17.31%	"	30	.950			5

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 252 - TOLL UNDERGROUND CABLE (Cont'd)						
Composite cable (Cont'd)						
75 qd. 16 ga.						
62 qd. A.T.& T.Co.						
13 " O.B.T.Co. toll 17.33%	ft.	35	$ 1.785			$11
42 qd. 16 ga.						
38 qd. A.T.& T.Co						
4 " O.B.T.Co.						
76 qd. 19 ga.						
69 qd. A.T.& T.Co.						
7 " O.B.T.Co.						
1 qd. 22 ga. A.T.& T.Co.						
Total O.B.T.Co. toll 9.36%	"	516	1.850			89
Loading cases						
No. D-12085 case, containing						
4 No. 546 coils						
2 No. 547 "						
24 No. 556 "	ea.	3	1904.00			5712
No. 22-C case, containing						
50 No. 574 coils	"	1	844.00			844
No. 23-B case, containing						
35 No. 546 coils	"	2	979.00			1958
No. 27-A case, containing						
24 No. 561 coils						
48 No. 562 "	"	1	1639.00			1639
No. 27-A case, containing						
24 No. 561 coils						
56 No. 562 "	"	4	1739.00			6956
No. 27-A case, containing						
24 No. 581-A coils						
48 " 582-A "	"	4	1673.00			6692
No. 27-C case, containing						
20 No. 561 coils						
40 No. 562 "	"	5	1425.00			7125
No. 27-D case, containing						
15 No. 581 coils						
30 No. 582 "	"	1	1210.00			1210

12002

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 255 - TOLL UNDERGROUND CABLE (Cont'd)						
Loading cases (Cont'd)						
No. 29-E case, containing 6 No. 577 coils	ea.	2	$380.00	$ 760		
No. 29-V case, containing 8 No. 546 coils 4 No. 547 "	"	4	543.00	2172		
No. 29-Y case, containing 6 No. 563 coils 14 No. 564 "	"	2	624.00	1248		
No. 31-C case, containing 7 No. 555 coils 14 No. 556 "	"	2	1438.00	2876		
No. 22-A case, containing 20 No. 562 coils, A.T.& T.Co. 10 No. 562 coils, O.B.T.Co. 33.33%	"	4	738.00	984		
No. 23-E case, containing 27 No. 562-A coils, A.T.& T.Co. 36 No. 562-A coils, O.B.T.Co. 57.14%	"	5	1199.00	3426		
No. 31-A case, containing 35 No. 581-A coils, A.T.& T.Co. 8 No. 581-A coils, O.B.T.Co. 18.60%	"	4	1753.00	1304		
No. 23-E case, containing 30 No. 508 coils, toll 47.62% 33 No. 508 " exchange	"	5	1191.00	2836		
No. 23-E case, containing 28 No. 514 coils, toll 44.44% 35 No. 514 " exchange	"	4	1286.00	2286		
No. 23-E case, containing 37 No. 554 coils, toll 58.73% 26 No. 554 " exchange	"	4	1412.00	3317		

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 272 - TOLL UNDERGROUND CABLE (Cont'd)						
Loading cases (Cont'd)						
No. 27-E case, containing						
24 No. 581-A coils,						
12 - A.T.& T.Co.						
12 - O.B.T.Co.						
48 No. 582 coils						
24 - A.T.& T.Co.						
24 - O.B.T.Co.						
Total O.B.T.Co. toll 50.00%	ea.	5	$1683.00	$ 4208		
No. 27-E case, containing						
24 No. 583-A coils,						
5 - A.T.& T.Co.						
19 - O.B.T.Co.						
48 No. 584 coils						
10 - A.T.& T.Co.						
38 - O.B.T.Co.						
Total O.B.T.Co. toll 79.17%	"	6	1645.00	7814		
No. 27-E case, containing						
24 No. 581 coils						
48 No. 582 "	"	1	1683.00	1683		
No. 27-C case, containing						
4 No. 577 coils, A.T.& T.Co.						
16 No. 577 " O.B.T.Co.						
8 No. 578 " A.T.& T.Co.						
32 No. 578 " O.B.T.Co.						
Total O.B.T.Co. toll 80.00%	"	3	1894.00	3186		
No. 32-B case, containing						
38 No. 584 coils, A.T.& T.Co.						
32 No. 584 " O.B.T.Co.						
19 No. 587 " A.T.& T.Co.						
16 No. 587 " O.B.T.Co.						
Total O.B.T.Co. toll 45.72%	"	13	2289.00	13605		
No. 32-F case, containing						
5 No. 577 coils, A.T.& T.Co.						
25 No. 577 " O.B.T.Co.						
10 No. 578 " A.T.& T.Co.						
50 No. 578 " O.B.T.Co.						
Total O.B.T.Co. toll 83.33%	"	2	1841.00	3068		

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 255 - TOLL UNDERGROUND CABLE (Cont'd)						
Loading cases (Cont'd)						
No. 31-B case, containing 7 No. 555 coils, A.T.& T.Co. 2 No. 555 " O.B.T.Co. 14 No. 556 " A.T.& T.Co. 4 No. 556 " O.B.T.Co. Total O.B.T.Co. toll 22.22%	ea.	5	$1736.00	$1929		
No. 22-C case, containing 13 No. 57A coils, toll 26.00% 37 No. 57A " exchange	"	1	844.00	219		
No. 22-C case, containing 37 No. 57A coils, toll 74.00% 13 No. 57A " exchange	"	1	844.00	625		
Terminals, outside, protected						
11 pair	"	5	19.20	96		
16 "	"	8	24.95	200		
21 "	"	3	28.35	85		
26 "	"	37	32.90	1217		
31 "	"	3	38.40	115		
51 "	"	34	67.10	2281		
101 "	"	10	122.70	1227		
101 " 62% exchange) 38% toll)	"	1	122.70	47		
152 "	"	3	178.95	537		
202 "	"	2	221.15	442		
303 " 74.87% exchange) 25.13% toll)	"	1	352.60	89		
404 "	"	2	441.55	883		
Baloonies and numerous miscellaneous items included in above unit costs			$499781		95	$474792
Total Account 255			$499781			$474792

THE OHIO BELL TELEPHONE COMPANY

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 256 - TOLL SUBMARINE CABLE							
Cable							
12 qd. 16 ga.	ft.	610.0	$1.245	$ 759			
11 pr. 19 ga.	"	720.0	.703	506			
16 " " "	"	540.0	.785	424			
26 " " "	"	10.0	3.254	33			
51 " " "	"	12.0	4.391	53			
Composite cable							
16 pr. 13 ga.) 24 " 16 ") 128 " 19 ")	"	400.0	2.551	1020			
16 pr. 16 ga.) 60 " 19 ")	"	1534.0	1.564	2399			
42 qd. 16 ga. 9 qd. O.B.T.Co. 33 " A.T.& T.Co. 76 qd. 19 ga. 6 qd. O.B.T.Co. 70 " A.T.& T.Co. 1 pr. 22 ga. A.T.& T.Co. Total O.B.T.Co. 16.82%	"	410.0	3.010	1234			
Terminals, outside, protected							
26 pair	ea.	2	32.90	66			
51 "	"	1	67.10	67			
				$ 6561		95	$ 6233
Total Account 256				$ 6561			$ 6233

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THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
...NT 261 - OFFICE FURNITURE AND FIXTURES						
Total Account 261			$624244		91	$568062
...NT 263 - GENERAL STORE EQUIPMENT						
Total Account 263			$18181		85	$15454
...NT 264 - GENERAL STABLE AND GARAGE EQUIPMENT						
Total Account 264			$652331		74	$482725
...NT 265 - GENERAL TOOLS AND IMPLEMENTS						
Total Account 265			$422051		80	$337641
...NT 274 - MISCELLANEOUS CONSTRUCTION EXPENDITURES						
Total Account 274			$12805			$12805

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W. F. SLOAN

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June 30, 1925

The Ohio Bell Telephone Company
Taxes During Construction

Period	Cumulative cost of property exclusive of undistributed construction expenditures	Cumulative cost of plant ready for service on assessment date	Cumulative cost of plant assessed for taxes during construction period
1st quarter	.....	.....	.....
2nd "	.....	.....	.....
3rd "	.....	.....	.....
4th "	$3,417,000	.....	.....
5th "	7,599,000	.....	$11,978,336
6th " *	11,978,336	.....	.....
7th "	17,537,336	.....	.....
8th "	27,329,336	.....	.....
9th "	42,311,699	.....	54,041,699
10th " *	54,041,699	.....	.....
11th "	64,724,197	.....	.....
12th "	74,836,334	.....	.....
13th "	82,782,334	.....	.....
14th " *	89,769,334	$70,364,984	19,404,350
15th "	94,716,334	.....	.....
16th "	99,540,538	.....	.....
17th "	103,416,538	.....	.....
18th " *	106,374,538	98,245,711	8,128,827
19th "	108,666,484	.....	.....
20th "	111,020,515	.....	.....
21st "	111,020,515	.....	.....
			$93,553,212

Total taxes during construction computed at the annual rate of 1.4% amounts to $1,309,745.

* Assessment date.

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June 30, 1925

The Ohio Bell Telephone Company
Interest During Construction

Period	Cumulative cost of plant constructed less interest	Cumulative cost of plant ready for service less interest	Cumulative cost of plant bearing interest during construction	Interest
1st quarter	$300,000	.....	$300,000	$4,500
2nd "	675,000	.....	675,000	10,125
3rd "	1,125,000	.....	1,125,000	16,875
4th "	5,066,482	.....	5,066,482	75,997
5th "	9,899,638	.....	9,899,638	148,345
6th "	14,914,431	.....	14,914,431	223,716
7th "	21,144,602	.....	21,144,602	317,169
8th "	31,700,041	.....	31,700,041	475,501
9th "	47,658,980	.....	47,658,980	714,885
10th "	60,294,663	.....	60,294,663	904,420
11th "	71,760,011	.....	71,760,011	1,076,400
12th "	82,590,713	$53,820,008	28,780,704	430,961
13th "	91,048,906	66,040,570	25,008,436	375,126
14th "	98,513,282	77,391,647	21,120,585	316,809
15th "	103,796,420	83,735,397	20,061,023	300,915
16th "	108,699,444	93,416,778	15,532,666	232,990
17th "	113,099,633	98,064,800	15,085,133	225,527
18th "	116,269,282	107,455,151	8,814,101	132,212
19th "	118,697,419	110,436,789	8,260,630	123,909
20th "	121,211,901	118,697,419	2,514,482	37,717
21st "	121,211,901	121,211,901	.....	.....
				$5,144,009

Interest computed at 6% per annum or 1.5% per quarter.

June 30, 1925.

The Going Value of any enterprise has been defined as that added value possessed by an established and assembled plant that is doing business and earning money over and above the bare cost of the physical plant without an operating personnel, without customers, and without earnings.

An established property has passed through the initial period of adjustment which almost invariably follows the construction period. The inevitable errors in its building have been measurably corrected, and time and effort have produced a commercial adjustment between it and the locality which it is intended to serve. Before a business can be profitable, it must have patrons, and it takes time and money to secure them.

It is seldom good engineering practice to build a plant for the immediate needs of the present. Spare capacity must be provided for growth which may reasonably be expected in the near future, and at least the fixed charges on this part of a plant during its earlier years of operation should properly be considered as a part of the cost of establishing the business.

It will be conceded that the minimum measure of Going Value is at least the cost of establishing and developing a business.

[fol. 12011] It has been estimated that the property of The Ohio Bell Telephone Company in the State of Ohio could not economically be completed in less than five years. Before active construction work could begin a period of at least nine months would be required for preliminary investigation, engineering and administrative work.

The attached study briefly indicates the estimated progress of construction during the reproduction period.

It is obvious that plant will be constructed more rapidly than it can be coordinated and placed in service.

It is equally apparent that plant which is finally ready for service will in general exceed in capacity that necessary for the business which can be immediately secured.

The manner in which certain fixed charges accumulate during the construction and development periods are set out in the following table.

Operating expense will also exceed the normal operating expense during the reproduction period for the same reason as above indicated.

[fol. 12012] The Ohio Bell Telephone Company

June 30, 1925

Summary of Costs which will be Incurred During Development Period

Advertising and soliciting	$2,086,588
Training employees prior to operation	1,218,100
Forms and Methods	50,000
Fixed charges on plant	15,579,363
Operating expense during development period in excess of that expense which is normal to the telephones actually in service	3,559,500
Total	$22,493,551

[fol. 12013]

June 30, 1925

The Ohio Bell Telephone Company

Fixed Charges During Development Period

Period	Cumulative cost of plant ready for service including all undistributed construction expenditures	Cumulative cost of plant on which telephones in service can earn all charges	Cumulative cost of plant on which fixed charges must be carried until business is developed
12th quarter	$56,795,958	$10,800,000	$45,995,958
13th "	69,559,685	18,500,000	51,059,685
14th "	81,449,564	26,600,000	54,849,564
15th "	88,062,602	35,100,000	52,962,602
16th "	98,269,348	46,000,000	52,269,348
17th "	103,116,760	60,900,000	42,216,760
18th "	112,992,899	77,000,000	35,992,899
19th "	116,120,139	94,300,000	21,820,139
20th "	124,803,801	115,397,520	9,406,281
21st "	127,356,000	127,356,000	.....
			$366,573,236

Fixed charges during development period at 17% per annum amount to $15,579,363.

[fol. 12014] The Ohio Bell Telephone Company

June 30, 1925

Fixed Charges During Development Period

Interest	8% per annum
Depreciation	5% " "
Maintenance	3% " "
Taxes	1% " "
	17% per annum

[fol. 12015]

June 30, 1925 The Ohio Bell Telephone Company

Operating Expense

Period	Estimated operating expense exclusive of maintenance, depreciation, and property taxes during development period	Normal operating expense exclusive of maintenance, depreciation and property taxes	Operating expense during developmen period in excess of that normal to telephones in servi
12th quarter	$993,015	$323,418	$669,597
13th "	1,150,611	539,030	611,581
14th "	1,308,207	754,642	553,565
15th "	1,465,803	970,254	495,549
16th "	1,662,798	1,239,769	423,029
17th "	1,899,192	1,563,187	336,005
18th "	2,135,586	1,886,605	248,981
19th "	2,371,980	2,210,023	161,957
20th "	2,651,016	2,591,780	59,236
21st "	2,811,852	2,811,852	.....
			$3,559,500

(Here follows 2 pasters, folios 12016 and 12017.)

[Fol. 12016]

June 30, 1925

Company Wide

T

Amount of Cons

	1st quarter	2nd quarter	3rd quarter	4th quarter	5th quarter	6th quarter	7th quarter	8th quarter	9th quarter
Right of Way				$150,000	$250,000	$350,000	$400,000	$350,000	$250,000
Land				2,000,000	1,500,000	443,467			
Buildings				500,000	1,000,000	1,500,000	2,000,000	2,500,000	338,591
Central Office Equipment								2,500,000	8,000,000
Station Equipment									
Pole Lines				500,000	750,000	750,000	1,000,000	1,500,000	2,000,000
Aerial Cable					200,000	300,000	500,000	750,000	1,000,000
Aerial Wire					100,000	250,000	500,000	500,000	750,000
Underground Conduit				200,000	300,000	500,000	750,000	1,000,000	1,500,000
Underground and Submarine Cable						200,000	300,000	500,000	750,000
General Equipment									100,000
Omissions				67,000	82,000	85,669	109,000	192,000	293,772
				3,417,000	4,182,000	4,379,336	5,559,000	9,792,000	14,982,363
General, Administrative and Legal	$100,000	$125,000	$150,000	150,000	150,000	150,000	150,000	150,000	150,000
Engineering	200,000	250,000	300,000	300,000	400,000	400,000	400,000	400,000	500,000
Insurance				34,170	41,820	43,793	55,590	97,920	149,824
Taxes during Construction				40,312	49,336	51,664	65,581	115,519	176,752
	$300,000	$375,000	450,000	3,941,482	4,823,156	5,024,793	6,230,171	10,555,439	15,958,939
Interest during Construction	4,500	10,125	16,875	75,997	148,345	223,716	317,169	475,501	714,885
Total	$304,500	$385,125	$466,875	$4,017,479	$4,971,501	$5,248,509	$6,547,340	$11,030,940	$16,673,824

[Fol. 12017]

June 30, 1925

T

Cumulative Cost of Const

	1st quarter	2nd quarter	3rd quarter	4th quarter	5th quarter	6th quarter	7th quarter	8th quarter	9th quarter
Right of Way				$150,000	$400,000	$750,000	$1,150,000	$1,500,000	$1,750,000
Land				2,000,000	3,500,000	3,943,467	3,943,467	3,943,467	3,943,467
Buildings				500,000	1,500,000	3,000,000	5,000,000	7,500,000	7,838,591
Central Office Equipment								2,500,000	10,500,000
Station Equipment									
Pole Lines				500,000	1,250,000	2,000,000	3,000,000	4,500,000	6,500,000
Aerial Cable					200,000	500,000	1,000,000	1,750,000	2,750,000
Aerial Wire					100,000	350,000	850,000	1,350,000	2,100,000
Underground Conduit				200,000	500,000	1,000,000	1,750,000	2,750,000	4,250,000
Underground Cable						200,000	500,000	1,000,000	1,750,000
General Equipment									100,000
Omissions				67,000	149,000	234,869	343,869	535,869	829,641
				3,417,000	7,599,000	11,978,336	17,537,336	27,329,336	42,311,699
General, Administrative and Legal	$100,000	$225,000	$375,000	525,000	675,000	825,000	975,000	1,125,000	1,275,000
Engineering	200,000	450,000	750,000	1,050,000	1,450,000	1,850,000	2,250,000	2,650,000	3,150,000
Insurance				34,170	75,990	119,783	175,373	273,293	423,117
Taxes during Construction				40,312	89,648	141,312	206,893	322,412	499,164
	300,000	675,000	1,125,000	5,066,482	9,889,638	14,914,431	21,144,602	31,700,041	47,658,980
Interest during Construction	4,500	14,625	31,500	107,497	255,842	479,558	796,727	1,272,228	1,987,113
Total	$304,500	$689,625	$1,156,500	$5,173,979	$10,145,480	$15,393,989	$21,941,329	$32,972,269	$49,646,093

...e Case, Hagenah Exhibit No. 1—Continued

The Ohio Bell Telephone Company

...onstruction Undertaken During Each Quarter of Reproduction Period

	10th quarter	11th quarter	12th quarter	13th quarter	14th quarter	15th quarter	16th quarter	17th quarter	18th quarter	19th quarter	20th quarter	Total
...0	$100,000	$73,037	.....	.....	.....	.....	.....	.....	.....	.....	.....	$1,923,037
...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,943,467
...1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,838,591
...0	4,000,000	2,000,000	$1,204,056	.....	.....	.....	.....	.....	.....	.....	.....	17,704,056
...	.....	900,000	900,000	$900,000	$900,000	$900,000	$1,300,000	$1,300,000	$1,300,000	$1,300,000	$1,903,500	11,603,500
...0	2,500,000	2,000,000	2,000,000	1,500,000	1,500,000	1,000,000	1,000,000	700,000	400,000	250,000	131,252	19,481,252
...0	1,000,000	1,250,000	1,250,000	1,000,000	800,000	600,000	500,000	350,000	200,000	97,006	.....	9,797,006
...0	1,000,000	1,500,000	1,250,000	1,000,000	750,000	500,000	400,000	300,000	200,000	100,000	33,592	9,133,592
...0	1,750,000	1,500,000	1,500,000	1,000,000	1,000,000	750,000	500,000	400,000	300,000	200,000	92,553	13,242,553
...0	1,000,000	1,000,000	1,500,000	2,000,000	1,500,000	1,000,000	1,000,000	750,000	500,000	300,000	146,976	12,446,976
...0	150,000	250,000	300,000	400,000	400,000	100,000	29,612	.....	.....	.....	.....	1,729,612
...2	230,000	209,461	198,081	156,000	137,000	97,000	94,592	76,000	58,000	44,940	46,158	2,176,873
...3	11,730,000	10,682,498	10,102,137	7,956,000	6,987,000	4,947,000	4,824,204	3,876,060	2,958,000	2,291,946	2,354,031	111,020,515
...0	150,000	150,000	140,832	110,913	97,405	68,965	67,254	54,035	41,237	31,952	32,817	2,220,410
...0	500,000	400,000	327,533	257,951	226,533	160,392	156,411	125,668	95,905	74,310	76,323	5,551,026
...4	117,300	106,825	101,021	79,560	69,870	49,470	48,242	38,760	29,580	22,920	23,540	1,110,205
...2	138,383	126,025	119,178	93,860	82,428	58,361	56,913	45,726	34,897	27,039	27,771	1,309,745
...9	12,635,683	11,465,348	10,790,701	8,498,284	7,463,236	5,284,188	5,153,024	4,140,189	3,159,619	2,448,167	2,514,482	121,211,901
...5	904,420	1,076,400	430,961	375,126	316,809	300,915	232,990	225,527	132,212	128,909	37,717	6,144,099
...4	$13,540,103	$12,541,748	$11,221,662	$8,873,410	$7,780,045	$5,585,103	$5,386,014	$4,365,716	$3,291,831	$2,572,076	$2,552,199	$127,356,000

The Ohio Bell Telephone Company

...truction Undertaken During Each Quarter of Reproduction Period

10th quarter	11th quarter	12th quarter	13th quarter	14th quarter	15th quarter	16th quarter	17th quarter	18th quarter	19th quarter	20th quarter	Total
$1,850,000	$1,923,037	$1,923,037	$1,923,037	$1,923,037	$1,923,037	$1,923,037	$1,923,037	$1,923,037	$1,923,037	$1,923,037	$1,923,037
3,943,467	3,943,467	3,943,467	3,943,467	3,943,467	3,943,467	3,943,467	3,943,467	3,943,467	3,943,467	3,943,467	3,943,467
7,838,591	7,838,591	7,838,591	7,838,591	7,838,591	7,838,591	7,838,591	7,838,591	7,838,591	7,838,591	7,838,591	7,838,591
14,500,000	16,500,000	17,704,056	17,704,056	17,704,056	17,704,056	17,704,056	17,704,056	17,704,056	17,704,056	17,704,056	17,704,056
.....	900,000	1,800,000	2,700,000	3,600,000	4,500,000	5,800,000	7,100,000	8,400,000	9,709,000	11,603,500	11,603,500
9,000,000	11,000,000	13,000,000	14,500,000	16,000,000	17,000,000	18,000,000	18,700,000	19,100,000	19,350,000	19,481,252	19,481,252
3,750,000	5,000,000	6,250,000	7,250,000	8,050,000	8,650,000	9,150,000	9,500,000	9,700,000	9,797,006	9,797,006	9,797,006
3,100,000	4,600,000	5,850,000	6,850,000	7,600,000	8,100,000	8,500,000	8,800,000	9,000,000	9,100,000	9,133,592	9,133,592
6,000,000	7,500,000	9,000,000	10,000,000	11,000,000	11,750,000	12,250,000	12,650,000	12,950,000	13,150,000	13,242,553	13,242,553
2,750,000	3,750,000	5,250,000	7,250,000	8,750,000	9,750,000	10,750,000	11,500,000	12,000,000	12,309,000	12,446,976	12,446,976
250,000	500,000	800,000	1,200,000	1,600,000	1,700,000	1,729,612	1,729,612	1,729,612	1,729,612	1,729,612	1,729,612
1,059,641	1,269,102	1,467,183	1,623,183	1,760,183	1,857,183	1,951,775	2,027,775	2,085,775	2,130,715	2,176,873	2,176,873
54,041,699	64,724,197	74,826,334	82,782,334	89,769,334	94,716,334	99,540,538	103,416,538	106,374,538	108,666,484	111,020,515	111,020,515
1,425,000	1,575,000	1,715,832	1,826,745	1,924,150	1,993,115	2,060,369	2,114,404	2,155,641	2,187,593	2,220,410	2,220,410
3,650,000	4,050,000	4,377,533	4,635,484	4,862,017	5,022,409	5,178,820	5,304,488	5,400,393	5,474,703	5,551,026	5,551,026
540,417	647,242	748,263	827,823	897,693	947,163	995,405	1,034,165	1,063,745	1,088,665	1,110,205	1,110,205
637,547	763,572	882,750	976,610	1,059,038	1,117,399	1,174,312	1,220,038	1,254,935	1,281,974	1,309,745	1,309,745
60,294,663	71,760,011	82,550,712	91,048,996	98,512,232	103,796,420	108,949,444	113,089,633	116,249,252	118,697,419	121,211,901	121,211,901
2,891,533	3,967,933	4,398,894	4,774,020	5,090,829	5,391,744	5,624,734	5,850,261	5,982,473	6,106,382	6,144,099	6,144,099
$63,186,196	$75,727,944	$86,949,606	$95,823,016	$103,603,061	$109,188,164	$114,574,178	$118,939,894	$122,231,725	$124,803,801	$127,356,000	$127,356,000

[fol. 12018] COMPANY WIRE CASE, SPRING EXHIBIT 1

Sheet No. 1

The Ohio Bell Telephone Company

Income Statement for Year Ending December 31, 1926

1.	Plant & Equipment—Reproduction Cost New, June 30, 1925.	$130,280,722
2.	Plant & Equipment—Present Condition, June 30, 1925.....	117,498,683
3.	Working Capital, including Supplies.....	6,250,000
4.	Cost of Establishing Business.....	22,936,319
5.	Net Additions to Plant & Equipment July 1, 1925 to June 30, 1926	11,711,703
6.	Total	$158,185,105
	Revenues:	
7.	Telephone Operating Revenues.....	32,927,525
8.	Net Non-Operating Revenues.....	132,783
9.	Total Revenues	$33,060,308
	Telephone Operating Expenses and Deductions:	
10.	Total Maintenance	10,786,174
11.	Traffic Expenses	8,074,816
12.	Commercial Expenses	2,496,252
13.	General and Miscellaneous Expenses.....	975,672
14.	Uncollectible Operating Revenues.....	163,410
15.	Taxes Assignable to Operations.....	2,985,097
16.	Rent Deductions	599,006
17.	Amortization of Landed Capital.....	60,577
18.	Total Telephone Operating Expenses and Deductions.	$26,133,203
19.	Net Income (Line 9 — Line 18).....	6,926,505
20.	Rate of Return (Line 19 ÷ Line 6).....	4.38%

[fol. 12019] Sheet No. 2

1.	Plant & Equipment—Reproduction Cost New, June 30, 1925.	$130,280,722
2.	Plant & Equipment—Present Condition, June 30, 1925.....	117,498,683
3.	Working Capital, including Supplies.....	6,250,000
4.	Cost of Establishing Business.....	22,916,814
5.	Net Additions to Plant & Equipment July 1, 1925, to December 31, 1926.....	19,802,570
6.	Total	$167,582,767
7.	Net Income—Year 1926.....	6,926,505
8.	Improvement in Net Income from rates effective subsequent to Jan. 1, 1926, not reflected in Line 7.....	156,836
9.	Improvement in Net Income from contemplated service connection charges—Annual Basis.....	378,092
10.	Improvement in Net Income from contemplated changes in private branch exchange rates—Annual Basis.....	181,586
11.	Improvement in Net Income from contemplated changes in other exchange rates—Annual Basis.....	848,736
12.	Total Net Income—Annual Basis (Line 7 + Lines 8, 9, 10, and 11)	8,491,755
13.	Rate of Return (Line 12 ÷ Line 6).....	5.10%

[fol. 12020] COMPANY WIDE CASE—UPRICHARD EXHIBIT 1

Sheet No. 1

The Ohio Bell Telephone Company

Book Cost of Land Carried in Account 211—Land

June 30, 1925

Location	Book Cost June 30, 1925
Akron:	
72-76 So. High St.	$224,797.08
82-84 So. High St.	6,142.50
Barberton:	
401 E. Park St.	2,562.75
Bellaire:	
3337 Guernsey St.	3,094.28
Berea:	
33 E. Bridge St.	1,729.67
Canton:	
223 Cleveland St.	39,154.16
317 Tuscarawas St.	33,326.90
401-413 Cleveland Ave.	128,569.40
Cleveland:	
6133 Broadway Ave.	6,609.62
5300 Prospect Ave.	17,629.77
18900 Nottingham Road	11,644.86
12223 St. Clair Ave.	12,017.99
225-243 Champlain Ave.	125,141.50
2136 E. 19th St.	10,557.03
2016 W. 65th St.	5,120.57
3026 Scranton Rd.	3,407.57
2059 E. 105th St.	11,233.07
W. 110th St. and Madison Ave.	13,835.06
13164 Cedar Rd.	7,318.92
14414 Detroit Ave.	3,304.18
700 Prospect Ave. (includes 643 Huron Rd.)	416,692.44
1839 E. 81st St.	9,834.43
6542-6546 Broadway Ave.	6,198.41
6330 Lorain Ave.	7,407.45
2064 E. 55th St.	65,163.27
732-750 Huron Road	219,723.37
720-730 Huron Road	309,664.24
6513 Guthrie St.	12,488.00
W. 35th St. opposite Searsdale Ave.	34,606.86

[fol. 12021] Sheet No. 2

Location	Book Cost June 30, 1925
Columbus:	
28 Sherman Ave.	$4,474.04
1405 W. Broad St.	2,857.65
21 E. Fifth Ave. and 1175-1179 Mt. Pleasant Ave.	9,081.35
33 No. Third St.	96,560.49
355 Thurman Ave.	1,398.14
104 No. Third St.	93,546.21
97-107 No. Third St.	40,559.67
316 W. Fifth Ave.	1,618.85
Rear 2467 East Ave.	277.73
Rear 62 E. Thirteenth Ave.	757.80
1465 Hawthorne Ave.	761.27
587 Oakwood Ave.	1,112.48
Rear 1448 Franklin Ave.	598.93
Rear 18 E. Moler St.	388.81
3520 No. High St.	1,442.18
Cor. W. Third Ave. and Fairview Ave.	222.18
1175-1179 Mt. Pleasant Ave. (See 21 E. Fifth Ave.)	
N. W. Cor. Oakland Park Ave. and Indianola Ave.	20,300.00
Coshocton:	
209 So. Sixth St.	3,531.07
Dayton:	
16-18 No. Ludlow St.	40,347.15
1901 E. Fifth St.	1,793.32
118 W. Second St.	84,082.26
304 Delaware Ave.	2,696.32
48 So. Jefferson St.	55,836.01
East Liverpool:	
415 Market St.	6,555.60
Findlay:	
612 So. Main St.	9,130.37
Gallipolis:	
462 Second Ave.	786.35
Marietta:	
308 Putnam St.	3,781.48
Martins Ferry:	
10 So. Third St.	3,516.30

[fol. 12022] Sheet No. 3

Location	Book Cost June 30, 1925
Massillon:	
100 Factory St.	$18,817.37
Middletown:	
1011 First Ave.	3,538.49
New Carlisle:	
W. Jefferson St.	404.72
North Jackson:	
Warren Rd. near Milton Dam Rd.	333.27
Painesville:	
116 So. St. Clair St.	4,214.72
Piqua:	
311-313 No. Wayne St.	8,962.65
Sandusky:	
416 Columbus Ave.	11,337.26
South Euclid:	
Stop 15A Mayfield Rd.	1,909.35
Springfield:	
119-123 So. Spring St.	22,379.96
132-134 E. High St.	31,867.54
21-25 So. Center St.	21,076.90
St. Clairsville:	
Marietta St.	2,260.21
Steubenville:	
422 Washington St.	8,463.52
Toledo:	
436 Delaware Ave.	8,478.82
511-513 E. Broadway	1,789.58
1131 Palmwood Ave.	2,279.05
402 New York Ave.	1,406.28
231 Huron St.	61,099.33
851 Islington St.	4,418.05
889 Orchard St.	2,425.18
115-127 Huron St.	159,259.97
1726 Arlington St.	5,974.04

[fol. 12023] Sheet No. 4

Location	Book Cost June 30, 1925
Uniontown:	
W. Main St.	$1,633.76
Wickliffe:	
Euclid Ave. between Stop Nos. 22½ and 23	1,681.55
Youngstown:	
116 W. Rayen Ave.	25,158.11
21 E. Rayen Ave.	27,790.47
2413 Oakhill Ave.	1,007.58
13 N. Belle Vista Ave.	560.63
Zanesville:	
27-29 No. Sixth St.	15,886.40
Total	$2,693,406.12

[fol. 12024] UPRICHARD EXHIBIT 1A

The Ohio Bell Telephone Company

Book Cost of Land Carried in Account 111—Miscellaneous Investments

June 30, 1925

Location	Book Cost June 30, 1925
Akron:	
29 E. Long St.	$1,854.45
23 So. Highland St.	2,948.50
Alliance:	
340 E. Market St.	19,074.29
Barberton:	
421-423 No. Second St.	10,868.34
Canton:	
1306 Court St.	233.29
Richard Place and High Ave.	233.29
122 Reno Court.	233.29
Economy Court and Second St.	233.29
Rear 1629 Twelfth St.	233.29
Cleveland:	
1908-1920 Walton Ave.	17,729.20
Crestline:	
East St. and Big Four R. R.	555.45

Location	Book Cost June 30, 1925
Dayton:	
12 So. Philadelphia St.	$1,116.45
Thompsons Corners:	
N. E. Corner Payne Ave. and Graham Road	1,115.70
Toledo:	
Rear 22 Columbia St.	5,111.25
1335 Palmwood Ave.	2,260.48
Total	$63,800.56

[fol. 12025] COMPANY WIDE CASE—UPRICHARD EXHIBIT 2

The Ohio Bell Telephone Company

Book Cost of Fixed Capital and Construction Work in Progress

1. Valuation of the property of The Ohio Ohio State Telephone Company and The Ohio Bell Telephone Company (the constituent companies authorized by The Public Utilities Commission of Ohio in its order of September 17, 1921 in Case 2367 to become consolidated into The Ohio Bell Telephone Company, a consolidated company,) as ascertained and determined for the purposes of such consolidation by the Commission in such order, being the sum of the book costs of the properties of the consolidated companies as of June 30, 1921	$81,316,427.90
2. Book cost of property added by the constituent companies between June 30, 1921 and September 20, 1921	890,007.87
3. Total book cost to The Ohio Bell Telephone Company (consolidated company) of properties of constituent companies, as entered on its books as of September 20, 1921	82,206,435.77
4. Book cost of Fixed Capital and Construction Work in Progress included in item 3, next above	77,839,982.41

5. Book cost of net additions to Fixed Capital and Construction Work in Progress from September 21, 1921 to June 30, 1925	$23,095,814.95
6. Total book cost of Fixed Capital and Construction Work in Progress as of June 30, 1925, (item 4 plus item 5)	$100,935,747.36

[fol. 12026] COMPANY WIDE CASE—UPRICHARD EXHIBIT 3

The Ohio Bell Telephone Company

Gross Additions and Net Additions to Fixed Capital and Construction Work in Progress

	Book Cost	
Year	Gross Additions	Net Additions
1922	$8,885,369.89	$5,341,126.36
1923	10,514,619.73	3,297,846.78
1924	12,119,212.63	6,153,910.40
1925	16,555,124.17	10,424,094.90
Total	$48,074,326.42	$25,216,978.44

	Estimated	
Year	Gross Additions	Net Additions
1926	$19,220,000.00	$11,740,000.00
1927	17,424,000.00	9,189,000.00

[fol. 12027] COMPANY WIDE CASE—UPRICHARD EXHIBIT 4

The Ohio Bell Telephone Company

Capital Stock and Long Term Debt

Account Number	Title of Account	Balance June 30, 1925	
150–01	Capital Stock, Common	$28,500,000.00	(a)
150–02	Capital Stock, Preferred	28,216,000.00	(a)
151	Stock Liability for Conversion	9,646.88	(a)
153	Funded Debt	10,318,000.00	(b)
155	Advances from System Corporations for Construction, Equipment and Betterments	17,415,607.94	(c)
	Total	$84,459,254.82	

(a) Pursuant to authority granted in Orders of The Public Utilities Commission of Ohio, Case numbers 2368 and 2413, dated September 28, 1921 and December 2, 1921, respectively.

(b) Bonds assumed pursuant to Order of The Public Utilities Commission of Ohio, Case number 2367, dated September 17, 1921.

(c) Notes assumed or issued pursuant to Orders of The Public Utilities Commission of Ohio (except short time notes amounting to $650,000.00, issued in June, 1925 for temporary loans and since repaid), as follows:

Case No.	Date
2119	December 23, 1920.
2367	September 17, 1921.
2577	July 10, 1922.
2873	September 17, 1923.
2929	October 18, 1923.
3121	July 2, 1924.

[fol. 12028] Company Wide Case—Uprichard Exhibit 5

The Ohio Bell Telephone Company

Number of Employees

Department	Number of Employees June 30, 1925		
	Male	Female	Total
Executive, Financial and Legal	32	39	71
Accounting	79	360	439
Engineering	98	13	111
Commercial	278	397	675
Plant	3,219	372	3,591
Traffic	101	7,193	7,294
Total	3,807	8,374	12,181

[fol. 12029] COMPANY WIDE CASE—UPRICHARD EXHIBIT 6

The Ohio Bell Telephone Company

Summary of Certain General and Specific Accounting and Statistical Services Received by The Ohio Bell Telephone Company From the American Telephone and Telegraph Company

Years 1924 and 1925

A—List of Certain Accounting Circulars, Accounting Bulletins and Accounting Letters.
(Uprichard Exhibit 6-A.)

B—Other General Accounting Services Consisting of Letters, Concerning Miscellaneous Accounting Matters.
(Uprichard Exhibit 6-B.)

C—List of Certain Specific Services Consisting of Visits of American Telephone and Telegraph Company Representatives to Cleveland, Concerning Accounting Matters.
(Uprichard Exhibit 6-C.)

D—List of Certain Statistical Services. (Since January 1, 1922.)
(Uprichard Exhibit 6-D.)

E—List of Certain Specific Accounting Services Consisting of Letters of Advice, Concerning Miscellaneous Accounting Problems.
(Uprichard Exhibit 6-E.)

F—Standard Forms Received Without Charge.
(Uprichard Exhibit 6-F.)

G—Audit Services.
(Uprichard Exhibit 6-G.)

H—Evaluation of Certain Savings.
(Uprichard Exhibit 6-H.)

[fol. 12030) COMPANY WIRE CASE, UPRICHARD EXHIBIT 6-A

Sheet No. 1

The Ohio Bell Telephone Company

List of Certain Accounting Circulars, Accounting Bulletins and Accounting Letters Received by The Ohio Bell Telephone Company from the American Telephone and Telegraph Company

Years 1924 and 1925

Number	Description	Issued
	Accounting Circulars	
8G	Revision of Clearing Accounts	5/20/25
	Accounting Bulletins	
10C	General Stable and Garage Equipment; Stable and Garage Expense	1/1/25
52A-1	Overhead Expenses, Supplementing Accounting Bulletin 52A	8/1/25
	Accounting Letters	
A-18	Classification of cost of Removing Drop Wires	2/5/24
A-19	Classification of Certain Miscellaneous Expenses of the Traffic Department and Expenses of Medical Departments	5/2/24
A-20	Accounting for Certain Losses of Funds due to Fire or Theft and Expenses for Protection of Funds and Detection of Thieves	1/13/25
A-21	Accounting for the Investment in Land and Buildings Withdrawn from Telephone Service and not immediately Disposed Of	1/19/25
A-23	Accounting for Western Electric Remuneration Charges on Returned Material	12/11/25
A-24	General Tools and Implements	12/14/25
C-8	Budgetary Control of General Expenses	1/15/24

[fol. 12031] Sheet No. 2

Number	Description	Issued
C-10	Establishment of Sub-Accounts under Account 604 Repairs of Central Office Equipment, and Account 631 Miscellaneous Central Office Expenses	12/1/24
C-11	Establishment of Sub-Accounts of Account 265 General Tools and Implements, and Account 703 Tool Expense	12/30/24
C-12	Establishment of Sub-Accounts under Account 672-03 Relief Department and Pensions—Other Benefit Payments	1/7/25
C-13	Accounting for Purchases and Sales of Directories	2/28/25
C-14	Revision of Adjustments of Accounts 701 to 707, inclusive, and of Sub-Accounts under Account 264	5/20/25
M-40	Forwarding Toll Tickets from Operation Room to the Revenue Accounting Offices	2/9/24
M-41	Claim and Adjustment Voucher, Form S. N. 508	3/22/24
M-43	Method of Distributing Western Electric Repair Shop Costs among the Sub-Accounts of Account 604 Repairs of Central Office Equipment; and Account 605 Repairs of Station Equipment	5/28/24
M-44	Plant Accounting Examinations	7/1/24
M-45	Method of Determining the Amount of Depreciation Expense Chargeable to Account 702 Stable and Garage Expense, and of Grouping Motor Vehicles for the purpose of ascertaining the Amount of Depreciation Expense Applicable to each Vehicle or Group	12/8/24
M-46	Addressing Machine Equipment	12/31/24
M-47	Method of Accounting for Certain Power-Propelled and Specialised Tools and Instruments and Revision of Method of Clearing Tool Expense	12/30/24
M-48	Billing and Accounting for Charges Covering Directories Exchanged Between the companies of the Bell System	3/7/25
M-50	Application of Employees' Savings Plan	5/1/25

[fol. 12032] COMPANY WIDE CASE—UPRICHARD EXHIBIT 6-B

The Ohio Bell Telephone Company

Other General Accounting Services Consisting of Letters, Concerning Miscellaneous Accounting Matters Received by The Ohio Bell Telephone Company From the American Telephone and Telegraph Company

Years 1924 and 1925

Month	Number of Letters Received	
	1924	1925
January	10	..
February	8	10
March	3	7
April	3	7
May	4	3
June	6	1
July	6	6
August	8	7
September	6	7
October	6	7
November	..	4
December	..	..
Total	60	59

[fol. 12033] COMPANY WIDE CASE—UPRICHARD EXHIBIT 6-C

The Ohio Bell Telephone Company

List of Certain Specific Services Consisting of Visits of American Telephone and Telegraph Company Representatives to Cleveland, Concerning Accounting Matters Received by The Ohio Bell Telephone Company from the American Telephone and Telegraph Company

Years 1924 and 1925

	Purpose of Visit	Period of Stay
1.	Reviewing Accounting Stub Plan	3 days
2.	Inspection of Traffic Department Payroll Routine	1 day
3.	Conferences and assistance in respect of installation of Rotation Billing	71 days

Purpose of Visit	Period of Stay
4. Conferences and assistance in respect of installation of Machine Billing Work	8 days
5. Tabulating Machine Study in Plant Accounting Office	128 days
Total	211 days

[fol. 12034] COMPANY WIDE CASE—UPRICHARD EXHIBIT 6-D

Sheet No. 1

The Ohio Bell Telephone Company

List of Certain Statistical Services Received by The Ohio Bell Telephone Company from the American Telephone and Telegraph Company

January 1, 1922, to December 31, 1925

I. Specific Services Other Than Conferences:

1. Comments and advice regarding a graphic exhibit covering the results of operations of The Ohio Bell Telephone Company for use of the officials of that company.

2. Information and assistance to the Chief Accountant and Statistician relating to the installation and operation of a photostat, including arrangements for the manufacture in New York of a washing unit for The Ohio Bell Telephone Company.

3. Information furnished to the Statistician regarding the construction of chart cabinet for the President of The Ohio Bell Telephone Company together with photographs of various types of chart cabinets in use in the Bell System.

4. 1880 standard grids and prepared parts furnished during the period.

5. Advice and assistance on miscellaneous statistical matters from time to time involving [illegible] letters.

6. Construction of a general business curve for the territory of The Ohio Bell Telephone Company.

7. Forecasts of general business in the territory of The Ohio Bell Telephone Company.

8. Statistical analysis of certain station gain series for The Ohio Bell Telephone Company.